

Defense Contract Audit Agency

Catalog of Courses FY 2007

(By The Defense Contract Audit Institute)

This catalog has seven sections. The "About DCAI" section provides basic information about the Defense Contract Audit Institute (DCAI). The remaining sections provide listings and descriptions of each DCAA course except the Technical Specialist Workshops. Course descriptions for them will be incorporated upon finalization of the workshop schedule. Non-DCAA courses include a list of recommended non-DCAA training.

About DCAI

CMTL Courses

Resident Courses

Seminars

Technical Specialist Workshops

Distance Learning

Non-DCAA Courses

About DCAI

The mission of the Defense Contract Audit Institute (DCAI) is to provide the knowledge and skills training necessary for auditors to attain the competency level required to perform the highest quality audits possible for its customers and assist the Agency in meeting its overall strategic plan.

DCAI develops and delivers training for DCAA personnel from its location on the University of Memphis South Campus in Memphis, Tennessee. DCAI currently offers the following types of training:

- **CMTL Courses** – Computer Managed Training Library (CMTL) include interactive self-study courses and integrated multimedia courseware.
- **Resident Courses** – Formal instructor-led courses conducted at DCAI.
- **Seminars** – Formal instructor-led one and two day courses conducted at various DCAA locations.
- **Distance Learning** – Intranet-based courses, instructor-led interactive.

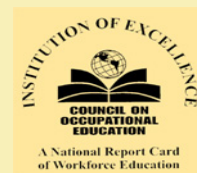
DCAI is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: www.nasba.org.



DCAI is registered with the National Association of State Boards of Accountancy (NASBA) as a Quality Assurance Service (QAS) sponsor of continuing professional education. Participating state boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the Quality Assurance Service, 150 Fourth Avenue North, Nashville, TN, 37219-2417. Web site: www.nasba.org.



DCAI is accredited by the Commission of the Council on Occupational Education. Students who register for and/or complete training courses at DCAI and have a grievance should discuss the issue with the instructor, Chief of the Training Branch, and Manager, DCAI. Grievances not settled by DCAI should be forwarded to Council on Occupational Education; 41 Perimeter Center East, NE, Suite 640; Atlanta, GA 30346; 800.917.2081 or fax 770.396.3790. (COE ID# 270400)



About DCAI continued

Sponsored learning activities are measured by program length, with one 50-minute period equal to one CPE credit. One-half CPE credit increments (equal to 25 minutes) are permitted after the first credit has been earned in a given learning activity. Please note that not all state boards have adopted this rule. Some participants may not be able to use one-half credit increments.

DCAI continually updates course material to ensure that content remains current, accurate and complete in regard to DCAA policy, CAM, FAR, DFARS, CAS, GAGAS, and any other changes promulgated by an authoritative body.

Additional information regarding DCAI's administrative policies such as complaints, refunds, record retention, and/or available training can be obtained from DCAI's Intranet site (DCAA personnel only) or by contacting DCAI directly:

Address: 4075 Park Ave., Memphis, TN 38111

Phone: (901) 325-6100, E-mail: DCAA-DCAI@dcaa.mil, FAX: (901) 325-6350

Note To Users Printing This Catalog:

The catalog is organized by type of training. Within each type, the course descriptions are provided in course number order.

(01/25/2007)

Non-DCAA Courses

DCAI coordinates with other government and non-government agencies for training not generally available to the DCAA regions and/or that must be centrally managed. This includes training at government facilities that use "shared facility agreements" such as the Office of Personnel Management.

Most non-DCAA supervisory, managerial, and executive level education and training courses are coordinated by DCAI. This includes OPM Management Development Centers, OPM Federal Executive Institute and the Director's Fellowship Program in Management. Training courses offered by the Defense Acquisition University (DAU) are also coordinated by DCAI for registration. Local training courses offered by non-DCAA activities, such as the Graduate School, USDA, are not centrally managed by DCAI.

Following is a partial list of non-DCAA courses previously used by DCAA. This list is not all inclusive of sponsors or courses. DCAA employees should consult DCAI's Intranet site or contact [DCAI](#) or the training sponsor directly for additional information.

Training Sponsor	Recommended Courses
Brookings Institution 800.925.5730 www.brook.edu	Emerging Issues in Public Management Executive Leadership in a Changing Environment
OPM Management Development Centers 304.870.8008 www.leadership.opm.gov	Seminar For New Managers Management Development Seminar Executive Development Seminar: Leading Change
Graduate School, USDA 888.744.4723 www.grad.usda.gov	Auditing Computer Networks Auditing in a Paperless Environment Contract and Procurement Fraud Prevention and Detection of Fraud
Defense Acquisition University 888.284.4906 www.dau.mil	ACQ101, Fundamentals of Systems Acquisition Management BCF 102, Fundamentals of Earned Value Management
OPM Federal Executive Institute 804.980.6200 www.leadership.opm.gov	Supervisory Leadership Seminar: Learning to Lead

CMTL Courses

[Resident course](#)[Distance Learning](#)[Tech Specialist Workshop](#)

The Computer Managed Training Library (CMTL) is DCAA's advanced distributed learning system. CMTL courses are technology-based, self-paced learning modules. DCAI distributes CMTL courses via DCAA's intranet. For additional information, consult DCAI's Intranet site or contact DCAI directly.

CMTL Course Index

(Click course to jump to a description)

1113.00.00	Orientation to DCAA
1114.00.00	Orientation to Federal Procurement Regulations
1115.00.00	Orientation to Contract Auditing Procedures
1116.00.01	Orientation to DCAA Audits
1121.01.00	Briefing Contracts
1122.01.00	Accounting System Survey
1126.01.01	Adequacy of Proposals
1142.01.00	Progress Payments
1162.01.00	Contractor Financial Condition Risk Assessments
1221.01.00	Basic Flowcharting
1239.00.00	Risk and Materiality Assessment
1261.00.00	Scanning Guidance
1265.01.01	APPS Performance Support Module
1269.00.00	Working Paper Documentation
1271.01.01	Permanent Files
1283.00.00	Fraud Awareness
1325.00.01	Internal Control Systems: Planning
1326.00.00	Internal Control Systems: Writing the Audit Report
1338.00.00	Internal Control Systems: Compensation
1570.01.00	CAS - Administration and Coverage
1571.01.00	CAS 401, 402, and 405
1572.01.01	CAS 403, 410, 418 and 420
1573.01.01	CAS 404 and 409
1574.01.01	CAS 414 and 417
1575.01.00	CAS 406 - Cost Accounting Period
1576.01.00	CAS 408 and 415
1577.01.00	CAS 407 - Standard Costs for Direct Matl. & Labor
1578.01.01	CAS 416 - Accounting for Insurance Costs
1579.01.01	CAS 411 - Acct. for Acquisition Cost of Material
1580.01.00	CASB Disclosure Statements
1601.00.00	FAR 31, Allowable and Unallowable Costs
1602.00.00	Allowable Costs with Restrictions (Non-employee)
1603.00.00	Allowable Costs with Restrictions (Employee)
2213.00.00	Terminations: Criteria, Intro. & Gen. Audit Steps
2214.00.00	Terminations: Term. Proposals & Term. Inventory
2215.00.00	Terminations: Audit of Terminations Proposals
2311.01.01	Defective Pricing
2421.00.00	Equitable Adjustments and the Audit Approach
3140.01.00	Contract Closeout Procedures

The Computer Managed Training Library (CMTL) is DCAA's advanced distributed learning system. CMTL courses are technology-based, self-paced learning modules. DCAI distributes CMTL courses via DCAA's intranet. For additional information, consult DCAI's Intranet site or contact DCAI directly.

CMTL Course Index

(Click course to jump to a description)

[8445.01.00 PWT Basics](#)

[9310.01.00 Auditor Testimony in BCA Proceedings](#)



DCAI Defense Contract Audit Institute

No.1113.00.00, Orientation to DCAA

CPE: 5

Type: Self-Study

Course Level: Basic

Duty Hours: 5

**Objectives
Program
Content:**

Students should complete this course to partially satisfy the prerequisites for Course 1130, Technical Indoctrination. This course is the first in a series of self-study orientation courses. The other courses in the orientation series are: Course 1114, Orientation to Federal Procurement Regulations; Course 1115, Orientation to Contract Auditing Procedures; and Course 1116, Orientation to DCAA Audits. The orientation series is designed to introduce new auditors to DCAA, government contract auditing, and federal procurement laws and regulations. This course provides an overview of DCAA and DCAA's role in the federal procurement process. Upon completion, the student will be able to: (1) Describe DCAA's purpose, organization, and information resources; (2) Describe and locate topics in DCAA's Contract Audit Manual; (3) Describe DCAA's role in the Federal procurement community.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:** **None**

**Other
Prerequisites:** **None**

Eligibility: **New Hires**

GAGAS Hours : 5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Specialized Knowledge and Applications	5



DCAI Defense Contract Audit Institute

No.1114.00.00, Orientation to Federal Procurement Regulations

CPE: 5

Type: Self-Study

Course Level: Basic

Duty Hours: 5

**Objectives
Program
Content:**

Students should complete this course to partially satisfy the prerequisites for Course 1130, Technical Indoctrination. This course is the second in a series of self-study orientation courses. These courses are designed to introduce new auditors to DCAA, government contract auditing, and federal procurement laws and regulations. Other courses in the series are: Course 1113, Orientation to DCAA; Course 1115, Orientation to Contract Auditing Procedures; and Course 1116, Orientation to DCAA Audits. This course provides an overview of federal procurement laws and regulations, including a summary of the types of contracts and contractor financing encountered by government contract auditors. Upon completion, the student will be able to: (1) Describe the Federal Acquisition Regulations (FAR) and the FAR criteria cost allowability; (2) Describe the Cost Accounting Standards (CAS) and regulations; (3) Identify the primary types of contracts encountered by DCAA auditors; (4) Identify the two primary types of government contract financing.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1113.00.00 Orientation to DCAA

**Other
Prerequisites:**

None

Eligibility:

New Hires

GAGAS Hours : 5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	5



DCAI Defense Contract Audit Institute

No.1115.00.00, Orientation to Contract Auditing Procedures

CPE: 6

Type: Self-Study

Course Level: Basic

Duty Hours: 6

Objectives
Program
Content:

Students should complete this course to partially satisfy the prerequisites for Course 1130, Technical Indoctrination. This course is the third in a series of self-study orientation courses. These courses are designed to introduce new auditors to DCAA, government contract auditing, and federal procurement laws and regulations. Other courses in the series are: Course 1113, Orientation to DCAA; Course 1114, Orientation to Federal Procurement Regulations; and Course 1116, Orientation to DCAA Audits. This course provides an overview of basic DCAA contract auditing procedures. Upon completion, the student will be able to: (1) Describe the Government Auditing Standards relevant to contract auditing; (2) Identify the basic elements of DCAA audit planning; (3) Describe DCAA's system of audit working papers; (4) Describe DCAA's audit sampling requirements; (5) Identify DCAA audit reporting requirements.

[View the competencies and skills associated with this course.](#)

Prerequisite
Courses:

1113.00.00 Orientation to DCAA
1114.00.00 Orientation to Federal Procurement Regulations

Other
Prerequisites:

None

Eligibility:

New Hires

GAGAS Hours : 6 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	6



DCAI

Defense Contract Audit Institute

No.1116.00.01, Orientation to DCAA Audits

CPE: 6

Type: Self-Study

Course Level: Basic

Duty Hours: 6

**Objectives
Program
Content:**

Students should complete this course to partially satisfy the prerequisites for Course 1130, Technical Indoctrination. This course is the fourth in a series of self-study orientation courses. These courses are designed to introduce new auditors to DCAA, government contract auditing, and federal procurement laws and regulations. Other courses in the series are: Course 1113, Orientation to DCAA; Course 1114, Orientation to Federal Procurement Regulations; and Course 1115, Orientation to DCAA Auditing Procedures. This course provides an overview of the common types of DCAA audits. To facilitate understanding the purposes of the various audit types, it includes a review of contract cost accounting principles. Upon completion, the student will be able to: (1) Describe basic contract cost accounting principles; (2) Identify common types of audits performed by DCAA.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1113.00.00 Orientation to DCAA
1114.00.00 Orientation to Federal Procurement Regulations
1115.00.00 Orientation to Contract Auditing Procedures

**Other
Prerequisites:**

None

Eligibility:

New Hires

GAGAS Hours : 6 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	6



DCAI Defense Contract Audit Institute

No.1121.01.00, Briefing Contracts

CPE: 3

Type: Self-Study

Course Level: Basic

Duty Hours: 3

**Objectives
Program
Content:**

You will learn to apply the basic skills required to brief routine government contracts. During this course, the student will be able to:(1) Identify and interpret the various parts of standard form 26 which is used to award contracts; (2) Understand the timing of contract briefings; (3) Identify and understand the parts of a contract;(4) Be aware of the significance of special provisions included in the contract.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 3 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing	3



DCAI Defense Contract Audit Institute

No.1122.01.00, Accounting System Survey

CPE: 4

Type: Self-Study

Course Level: Basic

Duty Hours: 4

**Objectives
Program
Content:**

You will learn to describe the basic skills required to perform an accounting system review. This course consists of a student guide with integrated video clips. The video clips simulate an auditor performing an accounting system review from the initial contact with the contractor through the exit conference. The course also discusses the purpose of the review, highlights key items to review during the audit, and provides guidance on completing the SF 1408, Preaward Survey of Prospective Contractor Accounting System.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 4 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Accounting	4



DCAI

Defense Contract Audit Institute

No.1126.01.01, Adequacy of Proposals

CPE: 10

Type: Self-Study

Course Level: Basic

Duty Hours: 10

**Objectives
Program
Content:**

You will learn to determine whether a contractor's proposal is adequate based on the requirements of FAR 15.4. Upon completion of this course, you will be able to: (1) Perform an initial assessment of proposal adequacy prior to beginning audit field work; (2) Determine the adequacy of the contractor's supporting data for individual cost elements based on FAR 15.4 criteria; (3) Describe the contractor's and auditor's responsibilities regarding an adequate proposal; (4) List the steps required when inadequacies are identified; (5) Describe requirements.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 10 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	10



DCAI Defense Contract Audit Institute

No.1142.01.00, Progress Payments

CPE: 7.5

Type: Interactive Self-Study

Course Level: Basic

Duty Hours: 8

**Objectives
Program
Content:**

The student will be able to: (1) Discuss the advantages, risk and sensitivities of contract financing; (2) Identify the types of contract financing; (3) Distinguish between the types of progress payments; (4) Access the Central Contractor Registration (CCR) database; (5) Describe the various functions of the progress payment team; (6) Identify types of risk assessment; (7) Discuss supervision of progress payments; (8) Identify the Risk Assessment - Audit Planning Considerations; (9) Evaluate the propriety of the information in the progress payment request; (10) Prepare an audit report in accordance with the CAM Chapter 10-2 and 10-1200 requirements for progress payment evaluations.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

GAGAS Hours : 7.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	7.5



DCAI Defense Contract Audit Institute

No.1162.01.00, Contractor Financial Condition Risk Assessments

CPE: 4

Type: Interactive Self-Study

Course Level: Basic

Duty Hours: 4

Objectives
Program
Content:

This course is designed to complement the Agency's detailed and modified financial condition risk assessment audit programs (17600/17610) and provide additional knowledge and tools to assist the auditor when performing these assignments. The general overall Financial Capability Audit objectives will be addressed. However, the course will mainly focus on the financial condition risk assessments; both modified and detailed risk assessments.

[View the competencies and skills associated with this course.](#)

Prerequisite
Courses:

None

Other
Prerequisites:

None

Eligibility:

All auditors

GAGAS Hours : 4 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing	4



DCAI Defense Contract Audit Institute

No.1221.01.00, Basic Flowcharting

CPE: 4

Type: Self-Study

Course Level: Basic

Duty Hours: 4

**Objectives
Program
Content:**

You will learn to define the basic principles of flowcharting techniques as they relate to systems and program flowcharts: (1) Flowchart symbols and techniques; (2) Systems and program flowcharting; (3) The purposes and processes of flowcharting systems; (4) Prepare flowcharts for various contractor systems.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 4 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing	4



DCAI Defense Contract Audit Institute

No.1239.00.00, Risk and Materiality Assessment

CPE: 7

Type: Self-Study

Course Level: Basic

Duty Hours: 7

**Objectives
Program
Content:**

You will learn to maximize audit coverage by streamlining supervisory guidance, audit programs, and audit choices during the audit and annual planning. Upon completion of this course, you will be able to: (1) Define audit risk and its elements, explain how audit risk can be reduced, and explain why DCAA performs risk assessments; (2) Identify the professional standards that pertain to risk assessments, and how each standard applies to risk assessment; (3) Associate contract type and Government participation to audit risk; (4) Describe Workpaper B and ICAPS and explain the purpose/importance of each; and (5) Describe the symptoms and related cures for reporting on risk.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 7 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing	7



DCAI

Defense Contract Audit Institute

No.1261.00.00, Scanning Guidance

CPE: 2

Type: Self-Study

Course Level: Basic

Duty Hours: 2

**Objectives
Program
Content:**

Upon successful completion of this course, the student will be able to: -
Understand the agency's policy and guidance on scanning. -Understand
what to scan and when. -Understand the agency's policy and guidance on
file formats. -Understand the different file types.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 2 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Specialized Knowledge and Applications	2



DCAI Defense Contract Audit Institute

No.1265.01.01, APPS Performance Support Module

CPE: 3

Type: Self-Study

Course Level: Basic

Duty Hours: 3

**Objectives
Program
Content:**

DCAI requires that all new auditors take this course and complete the final exam prior to attending Course 1130, Technical Indoctrination. This course introduces new auditors to the APPS interface and APPS' working paper and reporting processes. The course also reviews significant Microsoft Office tools used in APPS to create, manage, and navigate APPS' electronic working paper packages. At the end of this course, the student will be able to: (1) Describe APPS relationship to DMIS; (2) Identify the purposes of the main APPS functions; (3) Create, navigate, edit, complete, and secure electronic audit packages; (4) Use the Microsoft (MS) Office and DCAA tools essential for efficient APPS utilization; (5) Share files and manage audit effort using the APPS User Interface. The APPS program requires auditor proficiency in DCAA's standard Microsoft Office Word and Excel and Microsoft Windows programs. Chapter 15, Appendix C, of DCAA's Personnel Management Manual lists the basic computer skills required of DCAA auditors. Students not currently proficient in these programs, should contact their supervisor to obtain necessary training in Windows, Word, and/or Excel prior to completing this course.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

New Hires

GAGAS Hours : 3 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Specialized Knowledge and Applications	3



DCAI Defense Contract Audit Institute

No.1269.00.00, Working Paper Documentation

CPE: 0 Type: Interactive Self-Study Course Level: Basic Duty Hours: 0

**Objectives
Program
Content:** Course 1269, Working Paper Documentation, (available 2nd quarter, FY 2007) provides an overview of DCAA audit working paper documentation requirements. Upon completion, the student will be able to: (1) Identify the working paper documentation requirements of GAGAS/CAM; (2) Identify the types of working papers, their organization and structure, and the importance of using APPS in completion of those working papers; (3) Identify the required elements in completing Working Paper B-2; (4) Identify Agency requirements and formats for indexing and referencing audit working papers, audit programs, and reports; (5) Identify responsibilities, procedures, and tools for documenting supervisory review throughout the audit process; (6) Identify guidance for treatment of superseded and extraneous working papers that do not support the final report conclusion (s); and (7) Identify documentation and archiving requirements for additional/supplemental audit effort when the report has already been issued. The CPE credit hours will be determined by the course pre-testers.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:** None

**Other
Prerequisites:** None

Eligibility: All auditors

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field of Study and Subject Matter Area will be determined during course pilot.



DCAI Defense Contract Audit Institute

No.1271.01.01, Permanent Files

CPE: 5

Type: Self-Study

Course Level: Basic

Duty Hours: 5

**Objectives
Program
Content:**

You will learn to identify the basic skills needed in order to create or upgrade permanent files. This course consists of 6 video clips. The videotape simulates an auditor updating a permanent file, purging it of outdated data, identifying additional needs, discussing the needs with the contractor, and organizing the permanent file. The course also discusses the purpose and uses for the permanent file, methods for working with contractors to access records, and the difference between a permanent file and a current file.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing	5



DCAI Defense Contract Audit Institute

No.1283.00.00, Fraud Awareness

CPE: 8

Type: Self-Study

Course Level: Basic

Duty Hours: 8

**Objectives
Program
Content:**

This course is an overview of the auditor's responsibility for the consideration of fraud in DCAA's audits and to heighten auditor awareness of the possibility of fraudulent activities. Upon completion, the student will be able to: (1) Describe fraud, including the fraud triangle and the fraud laws relevant to government contracting; (2) Identify the Yellow Book and related AICPA fraud auditing standards; (3) Describe DCAA's policies and procedures for the consideration of fraud in contract audits. (4) Identify DCAA's procedures for referring reasonable suspicions of fraud ,or other unlawful acts, (suspected irregularities) for investigation.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Accounting-Governmental	8



DCAI Defense Contract Audit Institute

No.1325.00.01, Internal Control Systems: Planning

CPE: 3.5

Type: Self-Study

Course Level: Basic

Duty Hours: 3.5

**Objectives
Program
Content:**

You will learn to assess the components of internal control, plan and conduct the entrance conference, and determine audit scope based on risk. The importance of the planning process in reducing audit time and risk is emphasized. The course also provides an overview of the 10 internal control systems, the five basic objectives of internal control audits, the elements of planning the audit and conducting an effective entrance conference, and an overview of DCAA's audit programs for internal controls. As required by NASBA, there are five exam questions for every CPE hour granted. A score of 80 percent is required for passing. The exam expires on September 30 of each fiscal year and will be renewed on October 1 of each fiscal year that it is applicable.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

GAGAS Hours : 3.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing	3.5



DCAI Defense Contract Audit Institute

No.1326.00.00, Internal Control Systems: Writing the Audit Report

CPE: 2

Type: Self-Study

Course Level: Basic

Duty Hours: 2

Objectives
Program
Content:

This course provides a review and reference to the CAM guidance for writing internal control reports. The auditor will be able to identify the key elements of an effective internal control audit report.

[View the competencies and skills associated with this course.](#)

Prerequisite
Courses:

None

Other
Prerequisites:

None

Eligibility:

All auditors

GAGAS Hours : 2 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing	2



DCAI Defense Contract Audit Institute

No.1338.00.00, Internal Control Systems: Compensation

CPE: 4.5

Type: Self-Study

Course Level: Basic

Duty Hours: 4.5

**Objectives
Program
Content:**

Upon completion of this course, you will be able to: (1) Assess control risk to determine the degree of reliance that can be placed on the contractor's internal controls as a basis for planning the scope of related audits; (2) Ensure that the contractor's compensation system results in reasonable and allowable compensation; (3) Determine when an independent review of compensation reasonableness is required; and (4) Review executive compensation for allowability and reasonableness.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 4.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing	4.5



DCAI

Defense Contract Audit Institute

No.1570.01.00, CAS - Administration and Coverage

CPE: 7

Type: Self-Study

Course Level: Basic

Duty Hours: 7

**Objectives
Program
Content:**

You will learn to recognize the provisions for administration of CAS and the general requirements for CAS coverage. CAS administration topics include: Basic CAS definitions; comparisons of CAS with FAR and GAAP; format of the standards; and contractor's responsibilities under Public Law 91-379. CAS coverage topics include: primary CAS exemption criteria; dollar thresholds for full and modified coverage; and effective and applicable dates.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 7 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	7



DCAI

Defense Contract Audit Institute

No.1571.01.00, CAS 401, 402, and 405

CPE: 5.5

Type: Interactive Self-Study

Course Level: Basic

Duty Hours: 5.5

**Objectives
Program
Content:**

You will learn to identify the fundamental requirements of (1) CAS 401 - Consistency in Estimating, Accumulating, and Reporting Costs; (2) CAS 402 - Consistency in Allocating Costs Incurred for the Same Purpose; (3) CAS 405 - Accounting for Unallowable Costs. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 5.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	5.5



DCAI

Defense Contract Audit Institute

No.1572.01.01, CAS 403, 410, 418 and 420

CPE: 12

Type: Self-Study

Course Level: Basic

Duty Hours: 12

**Objectives
Program
Content:**

You will learn to identify the fundamental requirements of: (1) CAS 403 - Allocation of Home Office Expenses to Segments; (2) CAS 410 - Allocation of Business Unit General and Administrative Expenses to Final Cost Objectives; (3) CAS 418 - Allocation of Direct and Indirect Costs; and (4) CAS 420 - Accounting for Independent Research and Development and Bid and Proposal Costs. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 12 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	12



DCAI

Defense Contract Audit Institute

No.1573.01.01, CAS 404 and 409

CPE: 8

Type: Self-Study

Course Level: Basic

Duty Hours: 8

**Objectives
Program
Content:**

You will learn to identify the fundamental requirements of: (1) CAS 404 - Capitalization of Tangible Assets; and (2) CAS 409 - Depreciation of Tangible Capital Assets. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	8



DCAI Defense Contract Audit Institute

No.1574.01.01, CAS 414 and 417

CPE: 8

Type: Self-Study

Course Level: Basic

Duty Hours: 8

**Objectives
Program
Content:**

You will learn to apply the concepts of CAS 414 and CAS 417, and understand the CASB-CMF. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson. (1) CAS 414 - Cost of Money as an Element of the Cost of Facilities Capital; (2) CAS 417 - Cost of Money as an Element of the Cost of Capital Assets Under Construction.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	8



DCAI

Defense Contract Audit Institute

No.1575.01.00, CAS 406 - Cost Accounting Period

CPE: 6

Type: Self-Study

Course Level: Basic

Duty Hours: 6

**Objectives
Program
Content:**

You will learn to identify the fundamental requirements of CAS 406. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with this standard. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 6 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	6



DCAI

Defense Contract Audit Institute

No.1576.01.00, CAS 408 and 415

CPE: 8

Type: Self-Study

Course Level: Basic

Duty Hours: 8

**Objectives
Program
Content:**

You will learn to identify the fundamental requirements of CAS 408 and CAS 415. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson. (1) CAS 408 - Accounting for Costs of Compensated Personal Absence; (2) CAS 415 - Accounting for the Cost of Deferred Compensation.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	8



DCAI

Defense Contract Audit Institute

No.1577.01.00, CAS 407 - Standard Costs for Direct Matl. & Labor

CPE: 3.5

Type: Self-Study

Course Level: Basic

Duty Hours: 3.5

**Objectives
Program
Content:**

You will learn to identify the fundamental requirements of CAS 407. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with this standard. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 3.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	3.5



DCAI

Defense Contract Audit Institute

No.1578.01.01, CAS 416 - Accounting for Insurance Costs

CPE: 5

Type: Self-Study

Course Level: Basic

Duty Hours: 5

**Objectives
Program
Content:**

You will learn to identify the fundamental requirements of CAS 416 - Accounting for Insurance Costs. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with this standard. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	5



DCAI Defense Contract Audit Institute

No.1579.01.01, CAS 411 - Acct. for Acquisition Cost of Material

CPE: 6

Type: Self-Study

Course Level: Basic

Duty Hours: 6

Objectives
Program
Content:

You will learn to identify the fundamental requirements of CAS 411. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with this standard. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

[View the competencies and skills associated with this course.](#)

Prerequisite
Courses:

None

Other
Prerequisites:

None

Eligibility:

All auditors

GAGAS Hours : 6 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	6



DCAI

Defense Contract Audit Institute

No.1580.01.00, CASB Disclosure Statements

CPE: 10.5

Type: Self-Study

Course Level: Basic

Duty Hours: 10.5

**Objectives
Program
Content:**

You will learn the basic knowledge and skills to audit Disclosure Statements and to fulfill the auditor's continuous Disclosure Statement responsibilities. This course provides a basic foundation for working with contractor CASB Disclosure Statements, Form CASB DS-1. Topics include: (1) Purpose of the Disclosure Statement; (2) Requirements for disclosure of cost accounting practices; (3) Audits of Disclosure Statements; (4) Auditor's continuing Disclosure Statement responsibilities.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 10.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	10.5



DCAI Defense Contract Audit Institute

No.1601.00.00, FAR 31, Allowable and Unallowable Costs

CPE: 8

Type: Self-Study

Course Level: Basic

Duty Hours: 8

Objectives
Program
Content:

You will learn to about selected cost principles in FAR 31.2. In this course, you will learn to identify the types of contracts covered by the cost principles; and define allowability, allocability, reasonableness, and total cost. You will also learn which costs are always allowable or unallowable, and how to apply the applicable cost principles in audits of commercial activities. Specific costs covered are bonding, labor relations, maintenance and repair, manufacturing and production engineering, material, plant protection, service and warranty, transportation, other business expenses, bad debts, contributions or donations, entertainment, losses on other contracts, organization, goodwill, and alcoholic beverages.

[View the competencies and skills associated with this course.](#)

Prerequisite
Courses:

None

Other
Prerequisites:

None

Eligibility:

All auditors

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	8



DCAI Defense Contract Audit Institute

No.1602.00.00, Allowable Costs with Restrictions (Non-employee)

CPE: 8

Type: Self-Study

Course Level: Basic

Duty Hours: 8

**Objectives
Program
Content:**

You will learn to about selected cost principles in FAR 31.2. In this course, you will learn which costs are allowable with restrictions that apply to nonemployee related costs and when those costs are allowable and unallowable. You will also learn how to apply the applicable cost principles in audits of commercial activities. Specific costs covered in the course are public relations, advertising, lobbying, political activity, consultant, professional activity, insurance, legal, cost of money, depreciation, gains and losses related to the sale of buildings and equipment, idle facilities, plant reconversion, special tooling and equipment, business combinations, rental, IR&D, B&P, M&PE, patent, selling, economic planning, and taxes.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	8



DCAI Defense Contract Audit Institute

No.1603.00.00, Allowable Costs with Restrictions (Employee)

CPE: 8

Type: Self-Study

Course Level: Basic

Duty Hours: 8

**Objectives
Program
Content:**

You will learn to about selected cost principles in FAR 31.2. In this course, you will learn which costs are allowable with restrictions that apply to labor costs and when those costs are allowable and unallowable. You will also learn how to apply the applicable cost principles in audits of commercial activities. Specific costs covered in the course are compensation for personal services; employee morale, health, welfare, food service, and dormitory costs and credits; recruitment costs; training and educational costs; pensions; travel; and relocation.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	8



DCAI Defense Contract Audit Institute

No.2213.00.00, Terminations: Criteria, Intro. & Gen. Audit Steps

CPE: 2.5

Type: Self-Study

Course Level: Advanced

Duty Hours: 2.5

**Objectives
Program
Content:**

This course discusses FAR Part 49, definitions applicable to Terminations, an overall introduction to terminations and types of terminations as well as audit planning efforts necessary to perform an adequate review of a termination proposal. Upon completion, the student will be able to: (1) Have a working knowledge of criteria, applicability, and the definitions of FAR Part 49; (2) Understand what causes terminations, the types of termination proposals, and the concept of "equitable adjustment"; (3) Understand the Notice of Termination and Schedule of Accounting Information; and (4) Understand the importance of early planning/preparation for audit.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 2.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	2.5



DCAI Defense Contract Audit Institute

No.2214.00.00, Terminations: Term. Proposals & Term. Inventory

CPE: 6

Type: Self-Study

Course Level: Advanced

Duty Hours: 6

**Objectives
Program
Content:**

This course provides the types of termination settlement proposals and the methods used to submit termination settlement proposals. It also covers the methods of evaluating termination inventory, regardless of the basis of the termination settlement proposal. At the end of the course, the student will be able to: (1) Discuss and explain the types of termination settlement proposals and the methods used to submit termination settlement proposals; and (2) Explain the methods of evaluating termination inventory.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 6 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	6



DCAI Defense Contract Audit Institute

No.2215.00.00, Terminations: Audit of Terminations Proposals

CPE: 7

Type: Self-Study

Course Level: Advanced

Duty Hours: 7

**Objectives
Program
Content:**

This course discusses cost items in a termination proposal and audit procedures related to your audit for termination proposals submitted in three ways: (1) Fixed-price contracts using the inventory basis; (2) Fixed-price contracts using the total cost basis; and (3) Cost-reimbursement contracts.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 7 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	7



DCAI Defense Contract Audit Institute

No.2311.01.01, Defective Pricing

CPE: 11.5

Type: Self-Study

Course Level: Basic

Duty Hours: 11.5

**Objectives
Program
Content:**

You will learn to develop and reinforce skills for planning and performing defective pricing reviews. This course provides a description and explanation of the law and leads the student through a defective pricing audit using integrated video clips. Upon completion, the student will be able to: (1) Plan a postaward audit according to Agency policy and Government Auditing Standards; (2) Establish the baseline for audit; (3) Establish effective communication with the Contracting officer; (4) Determine if the contractor submitted accurate and complete cost or pricing data; (5) Perform an effective probe transaction test; and (6) Summarize results and comply with necessary reporting requirements.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 11.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	11.5



DCAI Defense Contract Audit Institute

No.2421.00.00, Equitable Adjustments and the Audit Approach

CPE: 6

Type: Self-Study

Course Level: Advanced

Duty Hours: 6

Objectives
Program
Content:

You will learn what equitable adjustments and claims are, and how to audit them. You will learn the difference between an equitable adjustment proposal and a delay claim; the four approaches to equitable adjustments; the differences between entitlement and quantum; the criteria for determining if a request is a claim; and the auditor's responsibilities in planning, performing, and documenting an audit of equitable adjustments. In addition, you will learn how to identify who is responsible for determining if a request is an equitable adjustment proposal or claim.

[View the competencies and skills associated with this course.](#)

Prerequisite
Courses:

None

Other
Prerequisites:

None

Eligibility:

All auditors

GAGAS Hours : 6 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	6



DCAI Defense Contract Audit Institute

No.3140.01.00, Contract Closeout Procedures

CPE: 5

Type: Self-Study

Course Level: Basic

Duty Hours: 5

**Objectives
Program
Content:**

Description: This is a Web based course that replaces the WORD based course 1123A, "Contract Closeout Procedures." You will learn about the Agency's policy for contract closeouts, the three methods for closing completed contracts, and the applicable method for a given audit situation. You will also learn about (i) the purpose of the cumulative allowable cost worksheet (CACWS), (ii) the single contract audit closing statement (CACS), and (iii) the use of Quick Closeout rates.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	5



DCAI Defense Contract Audit Institute

No.8445.01.00, PWT Basics

CPE: 4

Type: Self-Study

Course Level: Basic

Duty Hours: 4

**Objectives
Program
Content:**

**You will learn to identify and apply basic terminology and concepts related to Participative Work Teams (PWT) and Total Quality Management (TQM).
NOTE: QAS credit is not available for this course. QAS does not recognize Personal Development as a field of study.**

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

New Hires

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Personal Development	4



DCAI Defense Contract Audit Institute

No.9310.01.00, Auditor Testimony in BCA Proceedings

CPE: 7.5

Type: Self-Study

Course Level: Basic

Duty Hours: 7.5

**Objectives
Program
Content:**

You will learn to identify the skills needed to provide clear and concise testimony in legal proceedings and to prepare for pre-hearing conferences with the Contract Disputes Coordinator and Government attorneys. This course outlines fundamental requirements and responsibilities for auditors who will provide testimony before the ASBCA or other legal proceedings. The workbook and integrated video clips illustrate concepts and techniques for direct testimony and cross-examination.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 7.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	7.5

Resident Courses

[CMTL](#)[Distance Learning](#)[Tech Specialist Workshops](#)

DCAA resident courses are DCAI's traditional one-week, instructor-led classes. Classes are normally conducted at DCAI in Memphis, Tennessee. Occasionally, classes are also conducted at locations within the regions. For additional information, consult TRAIN on DCAI's Intranet site.

Resident Course Index

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1130	Technical Indoctrination
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1232	Internal Control Assessment
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4120	Statistical Sampling
5614	Fundamentals of Auditing Information Systems
5651	Retrieving and Analyzing Electronic Data Using SAS
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6240	Oral Presentation Workshop
6510	Instructor Workshop
8414	DDI Leadership Skills
8562	DCAA Personnel Management Policy
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DCAI Defense Contract Audit Institute

No.1130, Technical Indoctrination

CPE: 72

Type: Group-Live

Course Level: Basic

Duty Hours: 80

**Objectives
Program
Content:**

This course is designed for new auditors. The Agency expects new auditors to attend this course within two months after reporting for duty. You will learn the basic concepts, techniques, and procedures of DCAA contract auditing. Upon completion of this course, you will be able to: (1) Use the DCAA Contract Audit Manual to research guidance in auditing techniques; (2) Describe the government procurement process; (3) Understand government cost accounting systems and the importance of preaward accounting system audits; (4) Research, interpret, and apply Federal Acquisition Regulations; (5) Correctly develop working papers; (6) Perform an incurred cost audit; (7) Document and apply relevant risk assessment procedures and prepare an audit program; (8) Determine if proposed costs are acceptable as a basis to negotiate a fair and reasonable price; (9) Research, interpret, and apply relevant Cost Accounting Standards; and (10) Correctly write a variety of DCAA audit reports.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1113.00.00 Orientation to DCAA
1114.00.00 Orientation to Federal Procurement Regulations
1115.00.00 Orientation to Contract Auditing Procedures
1116.00.01 Orientation to DCAA Audits
1261.00.00 Scanning Guidance
1265.00.00 APPS Performance Support Module
1601.00.00 FAR 31, Allowable and Unallowable Costs
1602.00.00 Allowable Costs with Restrictions (Non-employee)
1603.00.00 Allowable Costs with Restrictions (Employee)
8445.00.00 PWT Basics

**Other
Prerequisites:**

(1) Attendees need a basic proficiency in Microsoft's Windows and Office applications.

Eligibility:

All new auditors

GAGAS Hours : 72 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	72



DCAI Defense Contract Audit Institute

No.1170, Financial Capability

CPE: 0

Type: Group-Live

Course Level: Intermediate

Duty Hours: 0

**Objectives
Program
Content:**

This course will be available the 3rd QTR of 2007 and will address the financial capability audit, more complex audit reports, and the detailed risk assessment in greater detail than the 1162 CMTL. The 1162 CMTL will be a required prerequisite for this course. The hours and CPE for 1170 are TBD with a minimum of 15 hours.

**Prerequisite
Courses:**

**1162.00.10 Contractor Financial Capability Audits
1320 Intermediate Contract Auditing**

**Other
Prerequisites:**

None

Eligibility:

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field of Study and Subject Matter Area will be determined during course pilot.



DCAI Defense Contract Audit Institute

No.1232, Internal Control Assessment

CPE: 34

Type: Group-Live

Course Level: Intermediate

Duty Hours: **40**

**Objectives
Program
Content:**

You will learn to examine, evaluate, and report on internal controls; assess control risk; and use internal control assessments to plan and accomplish other related audits. Upon completion of this course, you will be able to: (1) Explain how the major AICPA Statement on Auditing Standards (SASs), Statements on Standards for Attestation Engagements (SSAEs), and Generally Accepted Government Auditing Standards (GAGAS), and the requirements of Sarbanes-Oxley relate to DCAA audits, and know; (2) Recognize the purpose of DCAA's internal control matrices and their relationship to DCAA audit programs and Agency guidance; (3) Obtain and document your understanding of system internal controls; (4) Understand how to select test of controls and determine control risk assessment; (5) Identify the internal control procedures as they relate to an Information Systems environment; (6) Summarize the results of tests of internal controls and determine the impact on the scope of future audits; and (7) Prepare an audit report that provides a concise opinion as to the adequacy of the system of internal controls.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

None

Eligibility:

All Auditors

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	34



DCAI

Defense Contract Audit Institute

No.1320, Intermediate Contract Auditing

CPE: 34

Type: Group-Live

Course Level: Basic

Duty Hours: 40

**Objectives
Program
Content:**

You will learn to adequately plan and conduct audits, or segments of audits, which auditors may encounter after one year of contract audit experience. Class discussions, practical exercises, and group case studies are used to highlight problem areas and evaluate alternative courses of action. Upon completion of this course, you will be able to: (1) Identify and research potential CAS noncompliances and understand the DCAA reporting process related to CAS findings; (2) Increase the efficiency and effectiveness of audits by properly considering the internal control structure during audit planning, performance, and reporting; (3) Identify the DCAA audit types and be able to recognize audit leads; (4) Evaluate forward pricing rates and correctly apply escalation; (5) Assist the PCO/ACO with negotiations in support of DCAA's audit findings and understand the auditor's role in IPTs; and (6) Fill out a DCAAF 2000 correctly and recognize fraud indicators.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1130 Technical Indoctrination

**Other
Prerequisites:**

None

Eligibility:

All new auditors

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	34



DCAI Defense Contract Audit Institute

No.1431, Accounting and Auditing Refresher

CPE: 34

Type: Group-Live

Course Level: Intermediate

Duty Hours: 40

**Objectives
Program
Content:**

This course will cover the affect of current accounting and auditing issues on contract auditing. Upon completion of this course, you will be able to: (1) Understand the GAGAS attestation standards and how they effect audit assignments and reporting requirements; (2) Identify the different auditing research tools available to DCAA auditors and how to use them effectively and efficiently; (3) Identify the most recent audit guidance affecting the field auditors and know how to apply it to your current auditing efforts; (4) Identify the more common financial advisory services DCAA provides and learn how they apply to the work in the field offices; (5) Identify denial of access to records issues and know when and how to elevate access to records issues, including the denial of access to electronic records; (6) Perform a better, more informed risk assessment and know how to use critical thinking techniques to set assignment budgets; and (7) Understand how Sarbanes-Oxley requirements could be used to identify fraud indicators and be able to recognize fraud indicators.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

None

Eligibility:

All Auditors

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Accounting-Governmental	34



DCAI Defense Contract Audit Institute

No.1541, Cost Accounting Standards

CPE: 34

Type: Group-Live

Course Level: Advanced

Duty Hours: 40

**Objectives
Program
Content:**

You will learn the skills necessary to apply the allocation concepts of the cost accounting standards and FAR Part 31 in the contract auditing environment. Upon completion of this course, you will be able to: (1) Understand which contracts are exempt from including the CAS Clause (FAR 52.230-2); (2) Understand the requirements of the CAS clause and the related FAR cost principles; (3) Practice the procedures and techniques necessary for an adequate review of contractor data to determine compliance with CAS and the FAR Part 31 cost principles; (4) Determine DCAA's responsibility for planning and conducting CAS compliance audits and for reporting noncompliances to the Cognizant Federal Agency Official; (5) Evaluate whether or not a contractor has made a change to its cost accounting practices based on the definitions and guidelines provided by the Cost Accounting Standards Board (CASB); (6) Understand how to calculate the cost impact on government contract costs from a change in cost accounting practice or from a noncompliance; (7) Evaluate the cost impact of a cost accounting practice change or a noncompliance correction to make appropriate recommendations to the CFAO.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

All attendees should have demonstrated some knowledge relating to cost allocation concepts, CAS administration, cost impacts, and disclosure statements, equivalent to that gained through CMTL Courses 1570, 1571, 1572, 1575, and 1580.

Eligibility:

GS-11 and above auditors with at least two years of DCAA service

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Accounting-Governmental	34



DCAI Defense Contract Audit Institute

No.4035, Quantitative Methods Refresher

CPE: 34

Type: Group-Live

Course Level: Intermediate

Duty Hours: 40

**Objectives
Program
Content:**

You will learn to use the current quantitative methods (statistical sampling, regression analysis, and improvement curves) in contract audits. Upon completion of this course, you will be able to: (1) Discuss statistical and analytical terms and concepts; (2) Identify proper audit applications for statistical sampling, regression analysis, and improvement curve techniques; (3) Understand and use the Windows-based EZ-Quant applications for statistical sampling, regression analysis, and improvement curves; (4) Evaluate key QM measures and graphs associated with EZ-Quant output; (5) Suggest methods of improving EZ-Quant statistical results; (6) Explain how QM results and graphs should be incorporated into the overall audit package and report.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

4120 Statistical Sampling

**Other
Prerequisites:**

Either 4230, Graphic, Computational & Improvement Curve Analysis, or both S4200, Regression Analysis, and S4300, Improvement Curves

Eligibility:

All Auditors

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Statistics	34



DCAI Defense Contract Audit Institute

No.4120, Statistical Sampling

CPE: 34

Type: Group-Live

Course Level: Basic

Duty Hours: 40

**Objectives
Program
Content:**

You will learn the knowledge and skills necessary to perform statistical sampling in the contract audit environment. Upon completion of this course, you will be able to: (1) Discuss statistical sampling basic concepts; (2) Explain the criteria for a valid statistical sample; (3) Differentiate between variable and attribute sampling; (4) Discuss the difference between dollar unit and physical unit sampling; (5) Determine the proper sample selection method and stratification method to use on an audit; (6) Select a statistical sample using the EZ-Quant programs; (7) Evaluate the results of a statistical sample using the EZ-Quant programs. **(4120 students should also attend distance learning Course D4100, Preparing a Statistical Sampling Plan.)**

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

None

Eligibility:

All Auditors

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Statistics	34



DCAI Defense Contract Audit Institute

No.5614, Fundamentals of Auditing Information Systems

CPE: 34

Type: Group-Live

Course Level: Intermediate

Duty Hours: 40

**Objectives
Program
Content:**

You will learn the standards and tools involved in performing the computerized aspects of internal control reviews and to identify information technology cost allocation methodologies. Upon completion of this course, you will be able to: (1) Identify information systems auditing standards; (2) Identify current information technology trends; (3) Identify terms and concepts peculiar to information systems; (4) Understand information technology cost allocations; (5) Define and identify information systems general internal controls; (6) Define and identify information systems application controls; (7) Identify appropriate CAATs applications.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

None

Eligibility:

All Auditors

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing	34



DCAI Defense Contract Audit Institute

No.5651, Retrieving and Analyzing Electronic Data Using SAS

CPE: 34

Type: Group-Live

Course Level: Advanced

Duty Hours: 40

**Objectives
Program
Content:**

You will learn to retrieve and analyze electronic contractor data using Base SAS for Windows. Upon completion of this course, you will be able to know and use Base SAS to: read different types of electronic data, sort, compute, summarize, create subsets of data, merge multiple data files together, and print reports using the SAS data step and the SAS Sort, Means, and Print procedures.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

(1) Have an audit scheduled within six months after completing this course that will use electronic files and have access to these electronic files. (2) Be able to operate a PC and use Windows Explorer.

Eligibility:

Auditors GS-9 and above

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Specialized Knowledge and Applications	34



No.5653, Computer Assisted Audit Techniques

CPE: 34

Type: Group-Live

Course Level: Intermediate

Duty Hours: 40

**Objectives
Program
Content:**

You will learn to apply various basic computer assisted audit techniques to increase your APPS proficiency and more effectively perform audits, including the MS Word and MS Excel APPS tasks covered in the APPS Proficiency Assessment Tool (APAT). Upon completion of this course, you will be able to:(1) Describe the various electronic file formats useful in downloading contractor data; (2) Import and export files and data to and from MS Excel, Access, and Word; (3) Use basic Excel functions/commands to analyze data e.g. If Statements, Arrays, Count/Count If, Pivot Tables, (4) Use basic Access functions/commands to import and query contractor files; (5) Import Access tables and queries; Excel spreadsheets, and Word tables (via Excel) into EZQ for statistical sampling purposes; (6) Use PaperPort software to modify scanned documents and save scanned documents in accordance with current guidance; (7) Compress files and folders using WinZip; (8) Use the features of the latest APPS toolbar.

Following are the APAT tasks covered: converting data files to Excel; incorporating Excel spreadsheets into a Word document; use of advanced filtering, sorting, viewing, and formatting of data in worksheets, such as Auto Filter and Advanced Filter; backing up working papers using the APPS Tool Bar; incorporating scanned documents or graphical images into a Word document; using file compression techniques to control and manage file transmittal sizes (WinZip); using headers and footers in MS Word; editing working papers; using arithmetic operators and functions. e.g. sum, average, count; create and format tables and columns; adding On Page Notes.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

A basic knowledge of a Windows operating system, Windows Explorer, and the Microsoft Office applications.

Eligibility:

All auditors at locations with access to contractor data in electronic format

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Specialized Knowledge and Applications	34



DCAI Defense Contract Audit Institute

No.6115, Effective Report Writing -- The Audit Process

CPE: 34

Type: Group-Live

Course Level: Basic

Duty Hours: 40

**Objectives
Program
Content:**

You will learn to write quality audit reports and explain the audit process by which they are generated. This course examines the audit process and then relates the audit report to this process. The audit process includes communication (writing techniques), planning (audit program), working papers (conclusion/note), the audit report (purpose, attributes), and follow-up. Upon completion of this course, you will be able to: (1) Identify the relationship of the audit report to DCAA's Charter, Strategic Plan, and Vision Statement; (2) Apply DCAA preferred writing techniques to explanatory notes including: identifying active and passive voice, common writing errors and how to correct those errors, punctuation, use of numbers, and reviewing the work of others; (3) Define factors that may impact the audit including: planning, audit programs, audit requests, and agenda sheets; (4) Determine if working papers comply with Agency policy and professional standards; (5) Identify major CAM requirements for a quality audit report; (6) Explain GAGAS and Agency policy requirements for follow-up on audit reports and the benefits of effective follow-up; and (7) Identify misused and troublesome words.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

None

Eligibility:

All Auditors

GAGAS Hours : 20 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Accounting-Governmental	20
Personal Development	Personal Development	14



DCAI Defense Contract Audit Institute

No.6220, Auditor Interview and Interpersonal Reactions

CPE: 34

Type: Group-Live

Course Level: Basic

Duty Hours: 40

**Objectives
Program
Content:**

You will learn to improve your ability to communicate with contractor, procurement, and DCAA personnel. Upon completion of this course, you will be able to: (1) Identify interpersonal challenges in the audit environment; (2) Develop a model of communication and discuss the various components; (3) Describe effective listening guidelines and barriers; (4) Recognize the difference between positive and negative manipulation; (5) Identify the four communication styles and discuss the characteristics of each style; (6) Identify a systematic approach for effective interviews; (7) Identify expressed and wanted behavior with respect to inclusion, control, and affection; (8) Explain and use the "cone system" of questioning; (9) Identify five styles for managing conflict and develop a personal conflict management profile; (10) Discuss the importance of non-verbal behavior and identify non-verbal channels of communication; (11) Describe the purpose and process of constructive confrontation; (12) Identify negotiation techniques and common mistakes made in negotiations; and (13) Demonstrate understanding of course concepts through role-plays.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

None

Eligibility:

All Auditors

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Communications	34



DCAI

Defense Contract Audit Institute

No.6240, Oral Presentation Workshop

CPE: 34

Type: Group-Live

Course Level: Basic

Duty Hours: 40

**Objectives
Program
Content:**

You will learn to provide effective, informative, and persuasive presentations to contracting officers, contractor personnel, and auditors on a variety of complex audit matters. Upon completion of this course, you will be able to: (1) Present informative and persuasive presentations; (2) Describe to your audience the assertions in your audit reports; (3) Effectively use common visual aids; (4) Employ bridging techniques when answering tough discussion questions; (5) Use techniques to decrease stage fright; (6) Explain and apply professional nonverbal modes of communication.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

None

Eligibility:

All Auditors

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Communications	34



DCAI Defense Contract Audit Institute

No.6510, Instructor Workshop

CPE: 34

Type: Group-Live

Course Level: Intermediate

Duty Hours: 40

**Objectives
Program
Content:**

You will learn to present participatory instructional lessons. Course content is applicable to a wide range of instructional settings including one-on-one instruction, staff conferences, and other formal classroom situations. This course covers adult learning principles, participation techniques, and presentation skills. Participants are involved in a number of activities including four presentations. Upon completion of this course, you will be able to: (1) Write and edit instructional objectives on a work-related topic; (2) Select an appropriate instructional method consistent with the lesson objective and adult learning principles; (3) Conduct two participatory presentations in which effective questions are asked, appropriate visual aids are used, and checks for attainment of objectives are planned

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

None

Eligibility:

All Auditors; however GIDP receive priority placement

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Communications	34



DCAI Defense Contract Audit Institute

No.8414, DDI Leadership Skills

CPE: 34

Type: Group-Live

Course Level: Basic

Duty Hours: 40

**Objectives
Program
Content:**

All GS-13 and above Supervisors, Managers and Administrative Supervisors at any grade level are eligible for this course. You will learn to: (1) Enhance communication to build commitment; (2) Identify ways to build trust with others in the agency; explain the impact that positive relationships can have on the agency (3) Identify performance expectations and encourage involvement; (4) Coach individuals and teams toward achieving successful results; (5) Encourage and support individuals to acknowledge and take responsibility for performance gaps or poor work habits; (6) Use positive reinforcement to motivate others to continually improve. You will also explore how these communication and relationship skills tie into the DCAA Leadership Principles of: exhibiting a Positive attitude, being Involved, communicating Interactively, modeling Professionalism, demonstrating Ethical behavior, responding Flexibly, acting Decisively, and showing Responsibility.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

Required in first year after promotion for GS-13 and above supervisors.

Eligibility:

GS-13 supervisors and above, admin supervisors, and SDP participants

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Personal Development	34



DCAI Defense Contract Audit Institute

No.8562, DCAA Personnel Management Policy

CPE: 34

Type: Group-Live

Course Level: Intermediate

Duty Hours: 40

**Objectives
Program
Content:**

All new GS-13 and above supervisors must complete this course. The Agency recommends that new supervisors attend within three months of promotion. You will learn to apply critical DCAA personnel procedures that are essential to the success of a DCAA supervisor. The application of these personnel procedures links to the DCAA Leadership Principles of being: Involved, Interactive, Professional, Ethical, Decisive, and Responsible. Upon completion, you will be able to: (1) Explain the relationship of merit system principles to the prohibited personnel practices; (2) Describe a supervisor's probationary period responsibilities; (3) Identify the criteria for a termination decision; (4) Define the supervisor's merit promotion program responsibilities; (5) Identify the supervisor's leave program responsibilities; (6) Apply the DCAA Performance Management System principles and objectives; (7) Apply timely and appropriate recognition of employee accomplishments; (8) Promote the employee suggestion program; (9) Establish and monitor a Performance Improvement Plan; (10) Recognize and react to employee discipline situations; (11) Describe the supervisor's role in the grievance process; (12) Identify the supervisor's employee records responsibilities; (13) Explain when collective bargaining agreements supersede DCAAM 1400.1; (14) Apply procedures to accomplish employee training and construct training plans; (15) List the components of the EEO Program; (16) Identify an approach to effectively manage a diverse workforce; (17) Describe the supervisor's sexual harassment prevention, reasonable accommodation requests, and discrimination complaint; (18) Explain DCAA's drug testing program; (19) Use the Employee Assistance Program; (20) Use DCAA's emergency procedures and guidelines; (21) Identify and apply the responsibilities of supervisors in the Ethics Program; (22) Explain the DCAA Leadership Values and benefits of modeling these values to co-workers; (23) Work/Life.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

None

Eligibility:

GS-13 supervisors and above, admin supervisors, and SDP participants

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Personnel/HR	34



DCAI Defense Contract Audit Institute

No.8564, Administration & Mgmt. of Audits for Supervisors

CPE: 34 **Type: Group-Live** **Course Level: Intermediate** **Duty Hours: 40**

**Objectives
Program
Content:**

You will learn proper administration and management techniques for the entire audit cycle. Upon completion of this course, you will be able to: (1) Prepare a program plan; (2) Prepare and manage an operating plan; (3) Prepare reimbursable billings; (4) Use DMIS to setup an assignment; (5) Document supervisory review including initial and interim guidance and final review comments; (6) Use DMIS to disposition assignments including incurred cost and forward pricing; (7) Calculate audit statistics for incurred cost and forward pricing (i.e., questioned cost, dollars, examined, ADV, net savings, etc.); (8) Describe the PNM follow-up process; (9) Identify critical COGNOS reports available for managing the life cycle of audits.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:** **1320 Intermediate Contract Auditing**

**Other
Prerequisites:** **None**

Eligibility: **GS-13 supervisors and above, admin supervisors, and SDP participants**

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Management	Business Management and Organization	34

Seminars

[Resident course](#)[Distance Learning](#)[Tech Specialist Workshop](#)

DCAA seminars are one and two day instructor-led classes that focus on a single topic. DCAI conducts seminars at various on-site locations throughout the United States. DCAI schedules seminars and sites based on the number and location of registered DCAA personnel. For additional information, consult TRAIN on DCAI's Intranet site.

Seminar Index

(Click course to jump to a description)

S1100	GAGAS/FAR Part 31
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S5623	Audit and Security of UNIX Operating Systems
S5706	COGNOS/Impromptu Reports
S6000	Conflict Resolution Techniques
S6001	Building Trust/Valuing Differences



DCAI Defense Contract Audit Institute

No.S1100, GAGAS/FAR Part 31

CPE: 15

Type: Group-Live

Course Level: Basic

Duty Hours: 16

**Objectives
Program
Content:**

You will learn how to ensure compliance with Generally Accepted Government Auditing Standards (GAGAS), and to recognize the allowability, allocability and reasonableness of costs per FAR Part 31. This seminar is designed to provide you with an understanding of the basic regulations and guidance that dictate much of the way we perform audits. Upon completion of this course, you will be able to: (1) Recognize that compliance with Generally Accepted Government Auditing Standards (GAGAS) is an inherent part of a DCAA auditor's responsibilities; (2) Know the principles set out in FAR Part 31.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1130 Technical Indoctrination

**Other
Prerequisites:**

None

Eligibility:

All Auditors

GAGAS Hours : 15 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	15



DCAI Defense Contract Audit Institute

No.S1133, Mandatory Annual Audit Requirements (MAARs)

CPE: 15

Type: Group-Live

Course Level: Basic

Duty Hours: 16

**Objectives
Program
Content:**

You will learn the purpose of each MAAR, and the proper audit techniques to perform and successfully complete each MAAR. Upon completion of this course, you will be able to: (1) Determine the annual audit requirements necessary to express an opinion on the reasonableness, allowability, and allocability of costs incurred on Government contracts;(2) List the General MAARs (1-5) and identify the audit steps necessary to complete them; (3) Express the objectives and purpose of MAARs 6 through 10; (4) List the MAARs and audit processes necessary to verify Material costs on Government contracts.; (5) List the MAARs necessary to conduct an audit of pools and bases used to determine rates on Government contracts.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

None

Eligibility:

All Auditors

GAGAS Hours : 15 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	15



DCAI Defense Contract Audit Institute

No.S1503, Cost Impact Proposals

CPE: 15

Type: Group-Live

Course Level: Intermediate

Duty Hours: 16

**Objectives
Program
Content:**

This seminar addresses the audit evaluation of cost impact proposals (19500) resulting from changes in cost accounting practice or changes to correct noncompliances. Upon completion, the student will be able to evaluate a general dollar magnitude or detailed cost impact proposals using applicable regulations and Agency guidance. The student will learn: (1) To describe the purpose and form of a cost impact proposal; (2) To determine whether an accounting change is a change to a cost accounting practice under CASB rules and regulations; (3) To identify the types of CAS noncompliances relevant to cost impact proposals; (4) To evaluate cost impact proposals using the Agency's 5-step process. (5) To identify the CFAO's alternatives in resolving a cost impact and basic DCAA cost impact proposal audit reporting requirements.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

Knowledge of CAS rules and regulations and standards is necessary for successful completion of this course. This knowledge can be from extensive audit experience, completion of DCAI Course 1541, Cost Accounting Standards, or completion of CMTL Courses 1570 CAS - Administration and Coverage, 1580 CASB Disclosure Statements, and 1572 CAS 403, 410, 418 and 420.

Eligibility:

All Auditors

GAGAS Hours : 15 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	15



DCAI Defense Contract Audit Institute

No.S4100, Statistical Sampling Refresher

CPE: 15

Type: Group-Live

Course Level: Intermediate

Duty Hours: 16

**Objectives
Program
Content:**

This course is designed as a refresher for auditors that need to update their statistical sampling skills. Students who have no statistical sampling experience and/or who have not completed the week long statistical sampling course (4120) within two years, should re-attend Course 4120, Statistical Sampling. This seminar will refresh the knowledge and skills learned in prior statistical sampling courses. You will refresh your knowledge and skills necessary to supervise, perform, and/or support statistical sampling in the contract audit environment. Upon completion of this course, you will be able to: (1) Identify and appraise the critical elements of a statistical sample; (2) Understand the steps in the sample planning process, stressing the sample plan; (3) Differentiate between variable and attribute sampling; (4) Select and evaluate a Physical Unit sample using the EZ-Quant programs; (5) Select and evaluate a Dollar Unit Sample using the EZ-Quant programs; (6) Understand the various attribute sampling methods; (7) Use the EZ-Quant programs for sample size determination and evaluation of attribute samples; (8) Understand the working paper and audit report documentation requirements for statistical sampling; (9) Determine when statistical sampling should be used and what method to use; (10) Identify important considerations in sampling plan development; (11) Use and understand current EZ-Quant statistical programs; (12) Convert a Microsoft Excel spreadsheet to a format readable by EZ-Quant.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

4120 Statistical Sampling

**Other
Prerequisites:**

A basic understanding of statistical sampling concepts and EZ-Quant.

Eligibility:

Auditors needing only a refresher in statistical sampling. Auditors needing more that an update on statistical sampling should attend the week long statistical sampling course.

GAGAS Hours : 15 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Statistics	15



No.S4200, Regression Analysis

CPE: 15

Type: Group-Live

Course Level: Basic

Duty Hours: 16

**Objectives
Program
Content:**

This two day seminar focuses on applying simple linear and multiple regression analysis techniques as an analytical tool during the risk assessments and final phase of audit performed. It provides instruction in graphing techniques and interpreting the results of both manual and EZ-Quant graphs relating to simple linear regression. It also focuses on using the output from E-Z Quant software regression analysis programs in evaluating forecasted and claimed indirect expense rates; and developing audit recommended or audit determined indirect rates. The statistical indicators indicative of adequate regression results (coefficient of determination, comparison assurance, and inclusion assurance) are discussed in detail, giving the auditor the confidence needed to discuss results with contractor and government representatives. The student gains hands-on EZ-Quant experience using its regression analysis output to develop an audit position on indirect expenses rates. Common problems encountered during field applications are discussed with possible data adjustments necessary to achieve acceptable regression results. Upon completion of this course, the student will be able to: (1) Identify audit situations for regression analysis; (2) Properly utilize the correct EZ-Quant program for a given audit situation; (3) Correctly interpret the EZ-Quant program output; (4) Determine if reliance can be placed upon your interpretation of the output; (5) Identify major irregularities or significant changes in trend data; and (6) Research the more complex issues associated with regression analysis.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

4120 Statistical Sampling

**Other
Prerequisites:**

None

Eligibility:

GAGAS Hours : 15 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Statistics	15



DCAI Defense Contract Audit Institute

No.S4300, Improvement Curves

CPE: 15

Type: Group-Live

Course Level: Basic

Duty Hours: 16

**Objectives
Program
Content:**

This two day seminar focuses on identifying situations and applying improvement curve techniques as an audit tool to evaluate cost/hours associated with repetitive tasks performed by contractors in producing supplies and/or services. Improvement curve theory is discussed, potential applications are identified and data required are delineated. It also focuses on situations where specialized EZ-Quant programs are used to evaluate situations such as production breaks or design changes or other conditions noted. Using audit case studies and problems the student obtains hands on experience using EZ-Quant programs relating to improvement curves. Common problems encountered during field applications are discussed with possible data adjustments necessary to achieve acceptable regression results. Upon completion of this course, the students will be able to: (1) Identify audit situations for improvement curves; (2) Properly utilize the correct EZ-Quant program for a given situation; (3) Correctly interpret the EZ-Quant program output; (5) Analyze improvement curve data.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

4120 Statistical Sampling

**Other
Prerequisites:**

None

Eligibility:

GAGAS Hours : 15 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Statistics	15



DCAI Defense Contract Audit Institute

No.S5622, Audit & Security of Oracle Client/Server Databases

CPE: 15

Type: Group-Live

Course Level: Advanced

Duty Hours: 16

**Objectives
Program
Content:**

You will learn to perform Information Technology related audits involving an Oracle database including risks and how these risks affect access and security. The components of an adequate Oracle database security policy along with the terms and concepts you will need to audit and understand an Oracle database are also addressed. Ultimately, you will learn how to assess the risk associated with selected audit areas in order to determine the security of your Oracle environment and database and how to apply various recommended audit approaches.

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

None

Eligibility:

All Auditors

GAGAS Hours : 15 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing	15



DCAI Defense Contract Audit Institute

No.S5623, Audit and Security of UNIX Operating Systems

CPE: 15

Type: Group-Live

Course Level: Advanced

Duty Hours: 16

**Objectives
Program
Content:**

You will learn to perform Information Technology related audits involving an UNIX operating system including risks and how these risks affect access and security. The components of an adequate UNIX operating system security policy along with the terms and concepts you will need to audit and understand UNIX are also addressed. Ultimately, you will learn how to assess the risk associated with selected audit areas in order to determine the security of your UNIX environment and how to apply various recommended audit approaches.

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

None

Eligibility:

All Auditors

GAGAS Hours : 15 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing	15



DCAI Defense Contract Audit Institute

No.S5706, COGNOS/Impromptu Reports

CPE: 15

Type: Group-Live

Course Level: Basic

Duty Hours: 16

**Objectives
Program
Content:**

This course is designed for new supervisors and other personnel with a COGNOS license. You will learn how to select and generate DMIS reports essential to effectively manage audits. Upon completion of this course, you will be able to: (1) Know how to use hotfiles alone and know limitations on report modifications; (2) Know how to find information about standard agency reports and which software to use; (3) Know how to filter, sort, group using Impromptu; (4) Understand cubes, hotfiles, and uses of Cognos software products; (5) Open PowerPlay reports and filter by team and drill to assignment detail; (6) Know how to use the File Transfer Protocol software and where to find changes to standard agency reports; (7) Know how to create summaries, write IF statements, and add columns; (8) Know how to set up Impromptu including change of defaults and opening a catalog; (9) Know how to do simple operations within Impromptu including opening reports, moving columns, and formatting columns; (10) Know how to use prompts and conditional formatting and to save a report in different formats.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

None

Eligibility:

Employees with a COGNOS license

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Management	Business Management and Organization	15



DCAI Defense Contract Audit Institute

No.S6000, Conflict Resolution Techniques

CPE: 7

Type: Group-Live

Course Level: Basic

Duty Hours: 8

**Objectives
Program
Content:**

You will learn how to deal with conflict in a constructive manner. This seminar provides an understanding of conflict and ties this understanding to the DCAA Leadership Values of positive approaches to work situations, involvement with personnel and issues, interactive communication skills, consistent demonstration of ethical behavior, flexibility in response to individuals in varying circumstances, and decisive action when needed. Upon completion of this course you will be able to: (1) define “conflict”, (2) determine your preferred conflict management style (3) identify the five conflict management styles and how and when to use each style (4) decide which conflict management style is most effective in various situations and (5) practice using the various conflict management styles

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1130 Technical Indoctrination

**Other
Prerequisites:**

None

Eligibility:

All Auditors

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Communications	7



DCAI Defense Contract Audit Institute

No.S6001, Building Trust/Valuing Differences

CPE: 7

Type: Group-Live

Course Level: Basic

Duty Hours: 8

**Objectives
Program
Content:**

You will learn the value of building trust and the positive impact of differences among team members. You will also learn how the positive blending of differences in the workplace and the encouragement and maintenance of an environment of trust helps you as a leader to model the DCAA Leadership Values of being: positive, involved, interactive, professional, ethical, flexible, decisive, and responsible. Upon completion of this course, you will be able to: (1) explore how vital trust is in the workplace; (2) learn more about personal skills, abilities, and motivations and how they can be successfully applied; (3) use five techniques to build trust with others in the workplace; (4) recognize five common "trust traps" to avoid; (5) learn how to actively take steps in the workplace to build trust, and (6) explore ways in which people are different and how those differences are valuable in the workplace.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1130 Technical Indoctrination

**Other
Prerequisites:**

None

Eligibility:

All Auditors

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Communications	7

DCAA technical specialist workshops are designed for DCAA FAO technical specialists and regional staff. Workshop topics change each year to reflect revisions in law, regulations, guidance, and actual audit experience and practices. However, DCAA does not plan to offer each workshop each year. DCAA regions will schedule and conduct workshops based on the demand.

Below is a listing of potential workshops. For additional information, consult DCAI's Intranet site or contact DCAI.

Technical Specialist Workshop Index

[TS1309](#)[Compensation](#)[TS1584](#)[Pension and Insurance](#)



DCAI Defense Contract Audit Institute

No.TS1309, Compensation

CPE: 15

Type: Group-Live

Course Level: Advanced

Duty Hours: 16

**Objectives
Program
Content:**

After completing this workshop, you will have a basic understanding of the significant current contract audit issues relating to compensation audits, and you will be able to utilize this knowledge more effectively in performing these audits. Examples of these current issues are as follows: (1) Impact of modifications to the January 2004 Amendment of FAR 31.205-6 to Agency guidance; (2) Discussion of revisions to FASB 123(revised); (3) Emerging trends in executive compensation; (4) Compensation data tools; (5) Effective use of Agency survey software; (6) Additional claims for payment for over-ceiling executive compensation; and (7) Sharing of best practices.

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

Compensation technical specialists

GAGAS Hours : 15 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	15



DCAI

Defense Contract Audit Institute

No.TS1584, Pension and Insurance

CPE: 15

Type: Group-Live

Course Level: Advanced

Duty Hours: 16

**Objectives
Program
Content:**

After completing this workshop, you will have a basic understanding of the significant current contract audit issues relating to pension and insurance audits, and you will be able to utilize this knowledge more effectively in performing these audits. Examples of these current issues are as follows: (1) Curtailment of defined benefit pension plans; (2) Discussion of recent court cases on segment closings; (3) Calculation of unallowable interest on late funding; (4) Status of pension reform legislation in 2006; (5) Worker's compensation insurance; and (6) Impact of Medicare Part - D.

**Prerequisite
Courses:**

None

**Other
Prerequisites:**

None

Eligibility:

Pension and Insurance technical specialists

GAGAS Hours : 15 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	15

Distance Learning

[Resident course](#)[Seminar](#)[Tech Specialist Workshop](#)

DCAA distance learning courses are instructor-led classes conducted over the intranet. Students focus on a single topic while interacting with the instructor and other students using virtual tools such as NetMeeting and teleconferencing. For additional information, consult TRAIN on DCAI's Intranet site.

Distance Learning Index

(Click course to jump to a description)

D1129	Auditing Forward Pricing Rates
D2100	Floorchecks
D4100	Preparing a Statistical Sampling Plan



DCAI Defense Contract Audit Institute

No.D1129, Auditing Forward Pricing Rates

CPE: 5

Type: Group-Internet Based

Course Level: Basic

Duty Hours: 6

**Objectives
Program
Content:**

This course is conducted as a live interactive presentation using a telephone and web-based software. The student will attend via his/her local computer while the instructor is live at DCAI. You will learn to plan, perform, and report on audits of forward pricing rates. Upon completion of this course you will be able to: (1) Discuss the purpose of auditing forward pricing rates, (2) Identify the benefits of Forward Pricing Rate Agreements (FPRAs) and recognize applicable FAR and DFARS requirements; (3) Properly plan and perform risk assessment for forward pricing rate audits; (4) Audit indirect pools and bases and develop recommended forward pricing rates; (5) Recognize the audit criteria for cost of money submissions; and (6) Appropriately report audit results.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1320 Intermediate Contract Auditing

**Other
Prerequisites:**

None

Eligibility:

All Auditors

GAGAS Hours : 5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	5



DCAI Defense Contract Audit Institute

No.D2100, Floorchecks

CPE: 5

Type: Group-Internet Based

Course Level: Basic

Duty Hours: 5

**Objectives
Program
Content:**

The course is conducted as a live interactive presentation using a telephone and web-based software. The student will attend via his/her local computer while the instructor is live at DCAI. You will learn effective and efficient methods of conducting labor floorchecks. This course focuses on current guidance pertaining to the accomplishment of labor floorchecks. Upon completion of this course, you will be able to: (1) Apply various risk considerations to determine appropriate level of labor audit (interviews versus floor checks); (2) Perform MAAR 6; (3) Reduce substantive testing when control risk is assessed as low; (4) Implement DCAA's policies and procedures for performing labor floor checks; (5) Assess labor-related internal controls, including contractor awareness and ethics training programs; (6) Select locations and employees for the performance of floor checks; (7) Use an effective summary worksheet during employee discussions; (8) Perform follow-up efforts if the employee selected for inclusion in a floor check is absent; (9) Reconcile floor check observations with the accounting distribution of labor charges; and (10) Report the results appropriately.

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

1130 Technical Indoctrination

**Other
Prerequisites:**

None

Eligibility:

All auditors

GAGAS Hours : 5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	5



DCAI Defense Contract Audit Institute

No.D4100, Preparing a Statistical Sampling Plan

CPE: 4

Type: Group-Internet Based

Course Level: Basic

Duty Hours: 4

**Objectives
Program
Content:**

This course is designed to support Course 4120, Statistical Sampling, students from the current FY. Approximately three weeks after completing 4120, the students will receive training to support their first actual on-the-job statistical sampling application. The course is conducted as a live interactive presentation using a telephone and web-based software. The student will attend via his/her local telephone and computer with a DCAI instructor and other students. The course includes a review of statistical sample planning considerations learned in Course 4120. The class also includes a case study in which the student will prepare and submit a complete sample plan for one of his/her current audits. The student will receive constructive feedback on his/her sample plan from the class and instructor. Upon completion, the student will be able to prepare an adequate sampling plan with risk assessment support. Specific tasks covered include: application of risk considerations, evaluation of the sample universe, and documentation of the sample plan. **Note for FY 2007 Training Requirements: This course is not available to select for FY 2007 Training Requirements purposes until 4120, Statistical Sampling, is selected. Accordingly, DCAI will handle D4100 enrollments of 4120 students from FY 2006 separately under our current procedures.**

[View the competencies and skills associated with this course.](#)

**Prerequisite
Courses:**

4120 Statistical Sampling

**Other
Prerequisites:**

Students must have a current, open audit assignment, which requires a statistical sample, for use as the course case study. Students are expected to have completed the audit's preliminary audit steps necessary to prepare a sampling plan using EZ-Quant.

Eligibility:

All auditors who are scheduled to complete Course 4120, Statistical Sampling, during the current fiscal year.

GAGAS Hours : 4 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Statistics	4

Course
Competencies
Appendix

No.1113.00.00, Orientation to DCAA

Competency Area	Knowledge & Skills
CAM	Describe and locate topics in DCAA's Contract Audit Manual.
CAM	Describe the purpose of CAM.
CAM	Describe DCAA's process for updating CAM.
CAM	Identify CAM organization.
Government Contracting and Acquisition Process	Describe DCAA's role in the Federal procurement community
Government Contracting and Acquisition Process	Describe the roles of the ACO, PCO, and the DCAA auditor as part of the contract administration and procurement team.
Government Contracting and Acquisition Process	Describe the auditor's responsibility to safeguard contractor information.
Government Contracting and Acquisition Process	Describe the three contract life cycle phases.
Government Contracting and Acquisition Process	Define contracting by negotiation as applied to government contracts.
Government Contracting and Acquisition Process	Contrast contracting under other than full and open competition procedures and sealed bidding procedures.
Mission, Organization, etc.	Describe DCAA's purpose, organization, and information resources
Mission, Organization, etc.	Describe the purpose of DCAA.
Mission, Organization, etc.	Describe DCAA's organization structure.
Mission, Organization, etc.	Identify the five DCAA regions.
Mission, Organization, etc.	Identify DCAA information resources.
Mission, Organization, etc.	Distinguish a branch office from a resident office.

No.1114.00.00, Orientation to Federal Procurement Regulations

Competency Area	Knowledge & Skills
Business/Finance Knowledge	Identify the two primary types of government contract financing most encountered by DCAA auditors
Business/Finance Knowledge	Describe the purpose of interim contract financing.
Business/Finance Knowledge	Differentiate between a cost-based progress payment, a public voucher, and performance-based payments.
CAS	Describe the Cost Accounting Standards (CAS) and regulations.
CAS	Describe the purpose of the CAS Board.
CAS	Identify the current cost accounting standards.
CAS	Identify the structure of a cost accounting standard.
CAS	Describe which contracts are subject to CAS.
CAS	List the four standards applicable to modified CAS coverage.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Describe the Federal Acquisition Regulations (FAR) and the FAR criteria cost allowability
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Identify the purpose of the Federal Acquisition Regulation System
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Describe the Federal Acquisition Regulation System structure.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Identify the Federal Acquisition Regulation (FAR) part that addresses allowability of selected costs.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Describe the FAR criteria for determining allowability.
Government Contracting and Acquisition Process	Identify the primary types of contracts encountered by DCAA auditors
Government Contracting and Acquisition Process	Describe various types of contracts used by the government.

No.1115.00.00, Orientation to Contract Auditing Procedures

Competency Area	Knowledge & Skills
Audit Planning	Describe significant procedures in planning a DCAA contract audit.
Audit Planning	Identify the circumstances that may lead to a DCAA audit.
Audit Planning	Describe the purpose of an audit program.
Audit Planning	Describe DCAA's zero-based budgeting process.
Audit Planning	Describe the electronic audit working papers generated by the Agency's Automated Planning and Performance System (APPS).
Audit Planning	Identify steps for modifying the audit program.
Audit Planning	Identify basic factors that influence the scope of audit.
Audit Planning	Identify the guidelines for judging the relative quality of evidence.
Audit Planning	Identify topics typically covered at the entrance and exit conferences.
Audit Planning	Describe DCAA's authority to examine a contractor's books and records.
Audit Report Writing	Describe DCAA's audit report requirements and procedures
Audit Report Writing	Locate audit report guidance in DCAA's CAM.
Audit Report Writing	Identify significant DCAA administrative and general audit report requirements.
Audit Report Writing	Identify the required components of a DCAA audit report.
Auditing Standards and Procedures	Identify the auditing standards relevant to government contract auditing
Auditing Standards and Procedures	Identify the difference between auditing standards and auditing procedures.
Auditing Standards and Procedures	Describe the relationship of AICPA auditing standards to contract auditing.
Auditing Standards and Procedures	Identify the three categories of auditing standards.
Auditing Standards and Procedures	Identify the types of GAGAS audits.
Auditing Standards and Procedures	Describe the three levels of audit assurance.
Auditing Standards and Procedures	Identify the auditing standards under Generally Accepted Government Auditing Standards (GAGAS)
Statistical Sampling	Describe DCAA's audit sampling guidance and procedures
Statistical Sampling	Identify the advantages of statistical sampling techniques over non-statistical sampling techniques.
Statistical Sampling	Describe the use of attribute and variable sampling techniques

	in audits.
Statistical Sampling	Identify circumstances to use non-statistical sampling techniques.
Statistical Sampling	Identify the DCAA software for performing statistical sampling.
Work Paper Preparation	Describe DCAA's working paper requirements and procedures
Work Paper Preparation	Describe the purpose of audit working papers.
Work Paper Preparation	Describe the difference between administrative working papers and audit working papers.
Work Paper Preparation	Identify the four major audit working paper sections described in CAM.
Work Paper Preparation	Describe the requirements for electronic working papers and related naming conventions.
Work Paper Preparation	Identify three items that are required on audit working papers.
Work Paper Preparation	Identify two types of audit working paper files.
Work Paper Preparation	List the three criteria for determining the type of audit evidence to be included in audit working papers.

No.1116.00.01, Orientation to DCAA Audits

Competency Area	Knowledge & Skills
Audit Areas	Identify common types of non-pricing audits performed by DCAA.
CAS	Identify the types of DCAA CAS audits.
Defective Pricing	Identify the purpose of a postaward audit.
Defective Pricing	Identify the requirements of the Truth in Negotiations Act (TINA).
Defective Pricing	Identify the purpose of a price negotiation memorandum (PNM).
Forward Pricing Proposals	Describe DCAA's process for acknowledging requests for forward pricing audit services.
Forward Pricing Proposals	Identify the DFARS threshold requirements for obtaining field pricing support.
Forward Pricing Proposals	Describe cost or pricing data.
Forward Pricing Proposals	Identify factors that may influence the scope of audit of price proposals.
Forward Pricing Proposals	Identify common contractor forward pricing estimating techniques.
Forward Pricing Proposals	Describe a properly prepared bill of material.
Forward Pricing Proposals	Describe audit procedures to evaluate proposed indirect cost rates.
Forward Pricing Proposals	Describe the types of DCAA forward pricing audit services.
Forward Pricing Proposals	Identify common types of pricing audits performed by DCAA.
GAAP/GAAS/GAGAS Knowledge	Describe basic government contract cost accounting principles
GAAP/GAAS/GAGAS Knowledge	Describe a final cost objective.
GAAP/GAAS/GAGAS Knowledge	Identify common bases used to allocate departmental overhead costs to contracts.
GAAP/GAAS/GAGAS Knowledge	Identify appropriate treatment of unallowables in direct allocation rate calculation for government contract costing.
GAAP/GAAS/GAGAS Knowledge	Identify the appropriate types of G&A pool expenses for government contract costing.
GAAP/GAAS/GAGAS Knowledge	Identify the three cost input bases used to allocate G&A expenses for government contract costing.
GAAP/GAAS/GAGAS Knowledge	Recognize a direct and an indirect cost.
GAAP/GAAS/GAGAS Knowledge	Differentiate between a job order and process cost system.
Incurred Cost Audits - Direct and Overhead	Identify the primary objectives of a DCAA incurred cost audit.
Incurred Cost Audits - Direct and	Describe the relationship between a DCAA incurred cost audit and

Overhead	DCAA's Mandatory Annual Audit Requirements.
Incurred Cost Audits - Direct and Overhead	Describe incurred cost audit scope considerations.
Internal Control Reviews (ICRs)	Describe the use of DCAA's ICAPS form.
Preaward Surveys	Identify common DCAA preaward survey audits.

No.1121.01.00, Briefing Contracts

Competency Area	Knowledge & Skills
Incurred Cost Audits - Direct and Overhead	Identify standard form 26.
Incurred Cost Audits - Direct and Overhead	Identify and interpret the various parts of standard form 26. Understand the timing of contract briefings.
Incurred Cost Audits - Direct and Overhead	Understand parts of a contract.
Incurred Cost Audits - Direct and Overhead	Identify and understand the different parts of a contract.
Incurred Cost Audits - Direct and Overhead	Understand special provisions that might be part of a contract.
Incurred Cost Audits - Direct and Overhead	Be aware of the significance of special provisions in the contract.

No.1122.01.00, Accounting System Survey

Competency Area	Knowledge & Skills
Preaward Surveys	Describe a Post Contract Award Accounting System Audit
Preaward Surveys	Identify when and why DCAA performs a Post Contract Award Accounting System Audit instead of a Preaward Survey of a Prospective Contractor's Accounting System
Preaward Surveys	Describe the common criteria that all accounting systems should meet.
Preaward Surveys	Identify how documents feed into systems which feed into the Cost Accounting System and the Financial Accounting System.
Preaward Surveys	Describe and define the general criteria for Accounting Systems.
Preaward Surveys	Explain the three basic types of accounting systems.
Preaward Surveys	Identify internal control weaknesses in an accounting system.
Preaward Surveys	Describe what data should be included in the permanent files from a Preaward Accounting Survey.
Preaward Surveys	Define Preaward Survey of a Prospective Contractor Accounting System
Preaward Surveys	Define DCAA's role in a Preaward Survey
Preaward Surveys	State the highlights of the accounting system.
Preaward Surveys	Recognize that the Cost Accounting System and the Financial Accounting System must reconcile.
Preaward Surveys	State the objectives of internal controls.
Preaward Surveys	Describe and define the objectives for DCAA Accounting System Survey Audits.
Preaward Surveys	Discuss the adequacy of the contractor's Accounting System internal controls.
Preaward Surveys	Identify acceptable Accounting Systems for Government contracting.
Preaward Surveys	Define the requirements for an acceptable accounting system.
Preaward Surveys	Identify data requirements for Preaward Accounting System Survey audits.
Preaward Surveys	List the data that should be gathered during Preaward Accounting System Surveys.
Preaward Surveys	Differentiate between adequate and inadequate Accounting System internal controls.

No.1126.01.01, Adequacy of Proposals

Competency Area	Knowledge & Skills
Forward Pricing Proposals	Use FAR criteria and CAM guidance to properly assess proposal adequacy.
Forward Pricing Proposals	Describe the cost analysis procedures and define cost or pricing data.
Forward Pricing Proposals	Identify DCAA audit effort included in the cost analysis process.
Forward Pricing Proposals	List the benefits of reviewing proposals for adequacy and describe the contractor's, Contracting Officer's and DCAA responsibilities for adequate proposals.
Forward Pricing Proposals	Identify the FAR requirements for an adequate proposal.
Forward Pricing Proposals	List the data the contractor must provide per FAR 15.408, Table 15-2.
Forward Pricing Proposals	Describe subcontract cost or pricing data requirements.
Forward Pricing Proposals	Assess the initial adequacy of the contractor's proposal.
Forward Pricing Proposals	Describe actions that should be taken when the proposal is inadequate.
Forward Pricing Proposals	Notify and coordinate with the contractor and the Contracting Officer.
Forward Pricing Proposals	Identify the FAR submission requirements related to material and subcontract costs.
Forward Pricing Proposals	Describe the requirements related to submitting a consolidated Bill of Material.
Forward Pricing Proposals	Describe the contractor's and DCAA's responsibilities related to competitive and noncompetitive subcontracts and interorganizational transfers.
Forward Pricing Proposals	Identify adequate submission requirements related to subcontracts.
Forward Pricing Proposals	Describe the auditor's requirements related to assist audits of subcontract proposals.
Forward Pricing Proposals	Identify the FAR submission requirements related to direct labor costs.
Forward Pricing Proposals	Describe the contractor's submission requirements for an adequate proposal with respect to direct labor.
Forward Pricing Proposals	Identify the FAR submission requirements for indirect costs.
Forward Pricing Proposals	Describe the contractor's submission requirements for an adequate proposal with respect to indirect costs.
Forward Pricing Proposals	Identify FAR submission requirements related to other direct costs and facilities cost of money.

Forward Pricing Proposals	Describe the contractor's submission requirements for an adequate proposal with respect to other direct costs and FCCOM.
Forward Pricing Proposals	Identify the FAR submission requirements related to preproduction and start-up costs and incurred costs.
Forward Pricing Proposals	Describe the criteria for an adequate proposal with respects to preproduction, start-ups costs and incurred costs.
Forward Pricing Proposals	Identify the FAR submissions requirements related to change order proposals.
Forward Pricing Proposals	Describe the criteria for an adequate change order proposal.
Forward Pricing Rates	List FAR criteria for determining which pricing actions require the contractor to submit cost or pricing data and the exceptions for submitting cost or pricing data.
Forward Pricing Rates	Identify the benefits of reviewing proposals for adequacy, and the responsibility for proposal adequacy.

No.1142.01.00, Progress Payments

Competency Area	Knowledge & Skills
Progress Payments	Understand the basics of progress payments.
Progress Payments	Identify the types of contract financing and discuss the advantages, and risks of contract financing.
Progress Payments	Distinguish between the types of progress payments.
Progress Payments	Access the Central Contractor Registration database.
Progress Payments	Describe the various functions of the progress payment team.
Progress Payments	Discuss monitoring and limiting risk during the review of progress payments.
Progress Payments	Identify types of risk assessment and discuss supervision of progress payments.
Progress Payments	Discuss the audit performance during a progress payment review.
Progress Payments	Identify the risk assessment-audit planning considerations.
Progress Payments	Evaluate the propriety of the information in the progress payment request.
Progress Payments	Guidance for preparing audit reports which present the results of audits of progress payments.
Progress Payments	Prepare an audit report in accordance with CAM chapter 10-2 requirements for progress payments evaluations.

No.1162.01.00, Contractor Financial Condition Risk Assessments

Competency Area	Knowledge & Skills
Financial Capability	Terminal Objective (Lesson 1) - Explain the regulatory requirements and Agency guidance applicable to: financial capability audits; the concepts related to the what, why, when, and who of the risk assessment and audit; and financial capability terms and definitions.
Financial Capability	Be able to define the regulatory requirements and Agency guidance on assessing a contractor's financial condition.
Financial Capability	Recognize the needs and benefits of financial risk assessments and audits.
Financial Capability	Know the difference between risk assessment and audit and common traits related to both the modified and detailed risk assessments.
Financial Capability	Know the overall objective of a financial capability audit.
Financial Capability	Recognize the different ways financial condition risk assessments-capability audits are initiated and the coordination process.
Financial Capability	Know the importance of the timing when performing a risk assesment.
Financial Capability	Be able to determine where the risk assessment/audit will be performed (i.e. subsidiary or parent).
Financial Capability	Recognize various financial terms and definitions.
Financial Capability	Terminal Objective (Lesson 2) - Describe the Agency's risk assessment steps (17610) in the modified financial condition risk assessment.
Financial Capability	Recognize when to perform a modified financial condition risk assessment.
Financial Capability	Know the preliminary steps needed to perform a modified risk assessment.
Financial Capability	Know DCAA key financial statement elements used to analyze financial trends.
Financial Capability	Recognize some of the unfavorable trends that could be found in the financial statements.
Financial Capability	Recognize significant events that could impact a financial condition risk assessment.
Financial Capability	Terminal Objective (Lesson 3) - Describe the Agency's risk assessment steps (17600) in the detailed financial condition risk assessment, which is an extension of the modified risk assessment audit program steps.
Financial Capability	Know the overall purpose of and when to perform a detailed financial condition risk assessment

Financial Capability	Recognize important steps performed in the detailed financial condition risk assessment.
Financial Capability	Know DCAA key financial statement ratios used to analyze financial trends
Financial Capability	Know the general concepts pertaining to guarantee agreements, cash sweeps, and cash management plans.
Financial Capability	Recognize some of the unfavorable trends that could be found in the financial statements.
Financial Capability	Know some of the fundamental internal controls that the contractor should have in place.
Financial Capability	Know the general concepts pertaining to guarantee agreements, cash sweeps, and cash management plans.
Financial Capability	Understand some of the methods used to determine if a financial capability audit is required after the “detailed” financial condition risk assessment has been performed.
Financial Capability	Terminal Objective (Lesson 4) - Explain the financial condition risk assessment (modified or detailed) disposition procedures, in accordance with DCAA guidance, and general audit report concepts.
Financial Capability	Recognize the proper financial condition risk assessment procedures for both a modified and a detailed risk assessment.
Financial Capability	Know the different types of financial capability audit opinions.
Financial Capability	Know what extraordinary management actions are and list some of them.
Financial Capability	Recognize types of qualifications which could be presented in the audit report (not risk assessment).
Financial Capability	Know possible recommendations, to be included as part of the audit report, to the Contracting Officer if anything other than an "acceptable opinion" is reported.
Financial Capability	Know a few of the audit report disposition procedures.

No.1221.01.00, Basic Flowcharting

Competency Area	Knowledge & Skills
Flowcharting	Utilization of flowcharting.
Flowcharting	Describe the function of a flowchart.
Flowcharting	Utilize the communication advantages of flowcharting.
Flowcharting	Identify the critical criteria of an effective flowchart.
Flowcharting	Identify flowcharting symbols.
Other CAATS	Identify the standard symbols used to flowchart.
Other CAATS	Prepare flowcharts using those symbols.
Other CAATS	Understand flowchart methodology.
Other CAATS	Identify and understand relational, operational and program flowcharts.
Other CAATS	Identify and understand system flowcharts: program interface, overview, application.
Other CAATS	Use tools provided to prepare appropriate flowcharts required for effective documentation.

No.1239.00.00, Risk and Materiality Assessment

Competency Area	Knowledge & Skills
Materiality/Risk Assessment	Define audit risk and why DCAA performs risk assessments. Identify professional standards that pertain to risk assessment.
Materiality/Risk Assessment	Associate contract type and Government participation to audit risk and discuss major risk considerations.
Materiality/Risk Assessment	Describe Workpaper B and the ICAPs Form and explain the purpose/importance of each.
Materiality/Risk Assessment	Risk Assessment Model
Materiality/Risk Assessment	Define audit risk, list three elements of audit risk and describe the three risk levels.
Materiality/Risk Assessment	Explain why DCAA performs risk assessments.
Materiality/Risk Assessment	Identify the professional standards.
Materiality/Risk Assessment	Describe the three types of risk.
Materiality/Risk Assessment	Describe the three major risk considerations.
Materiality/Risk Assessment	Differentiate between high and low risk contract types and associate contract type and Government participation to risk.
Materiality/Risk Assessment	List some elements in Workpaper B and explain purpose.
Materiality/Risk Assessment	List parts to ICAPS and discuss reporting on risk.

No.1261.00.00, Scanning Guidance

Competency Area	Knowledge & Skills
Other CAATS	Identify and access audit evidence guidance and DCAA scanner guidance associated with government audits.
Other CAATS	Identify when to scan or when not to scan documents or data.
Other CAATS	Identify CAM guidance and the requirements for evidence that is sufficient and competent.
Other CAATS	Utilize the correct file format for scanning the signature page of the DCAA audit report.
Other CAATS	Identify purpose and content of working papers within the context of audit evidence and identify electronic audit evidence in the context of traditional forms of evidence.
Other CAATS	Identify the guidelines for when to scan documents or data.
Other CAATS	Identify examples of when to scan documents or data.
Other CAATS	Identify examples of when not to scan documents or data.
Other CAATS	Use file formats in a manner consistent with DCAA policy.
Other CAATS	identify DCAA policy on OCR scanning.
Other CAATS	Identify the PDF and MAX file formats.
Other CAATS	Identify the TIF file formats and when to use the TIF file formats for the most efficient storage.

No.1265.01.01, APPS Performance Support Module

Competency Area	Knowledge & Skills
Work Paper Preparation	Retrieve an open assignment in DMIS.
Work Paper Preparation	Use the APPS UI to share the appropriate working papers with reviewers and/or supervisor.
Work Paper Preparation	Use the APPS UI to manage electronic working papers during the performance of the audit assignment.
Work Paper Preparation	Customize the audit working paper package based on the requirements of each assignment by creating, adding and deleting individual working papers.
Work Paper Preparation	Customize the audit working paper package based on the requirements of each assignment by adding new sections to the audit package.
Work Paper Preparation	Create and use Working Paper B-99.
Work Paper Preparation	Create the Draft and Final Audit Report.
Work Paper Preparation	Use the APPS User Interface (UI) to generate the final report document.
Work Paper Preparation	Describe APPS relationship to DMIS.
Work Paper Preparation	Identify and use the APPS User Interface (UI) Utilities.
Work Paper Preparation	Identify and use the APPS User Interface (UI) Working Paper functions.
Work Paper Preparation	Identify and use APPS Tools.
Work Paper Preparation	Identify APPS Tools in Microsoft Word and Excel.
Work Paper Preparation	Identify when APPS tools should be applied during the audit process.
Work Paper Preparation	Describe how the APPS User Interface (UI) is be used for audit closing actions.
Work Paper Preparation	Describe the closing actions required to prepare the final report document for issuance.
Work Paper Preparation	Identify the closing actions required to prepare the electronic working paper audit package for archiving.
Work Paper Preparation	Generate and download the appropriate audit working paper package.
Work Paper Preparation	Recognize the APPS User Interface (UI) functions.
Work Paper Preparation	Create initial working papers using DMIS/APPS.

No.1269.00.00, Working Paper Documentation

Competency Area	Knowledge & Skills
GAAP/GAAS/GAGAS Knowledge	Identify the working paper documentation requirements of GAGAS and CAM.

No.1271.01.01, Permanent Files

Competency Area	Knowledge & Skills
Auditing Standards and Procedures	Identify the benefits of a well documented permanent file.
Auditing Standards and Procedures	Discuss what information should be maintained in the permanent file.
Auditing Standards and Procedures	Distinguish between a permanent file and a current file.
Auditing Standards and Procedures	Determine what should be included in a permanent file.
Auditing Standards and Procedures	Determine when a permanent file is required.
Auditing Standards and Procedures	Identify the types of information required to be included in or referenced within the permanent file.
Auditing Standards and Procedures	Determining future needs.
Auditing Standards and Procedures	Discuss why it is important to identify anticipated audits.
Auditing Standards and Procedures	Identify the types of information necessary in the permanent file to perform various anticipated audits.
Auditing Standards and Procedures	Obtaining data from the contractor for future needs.
Auditing Standards and Procedures	identify methods for working with contractors to obtain documentation.
Auditing Standards and Procedures	identify some of the procedures to resolve access to records problems.
Auditing Standards and Procedures	Organizing the data.
Auditing Standards and Procedures	Identify methods for organizing the permanent file.

No.1283.00.00, Fraud Awareness

Competency Area	Knowledge & Skills
Fraud Awareness/SIC	Understand fraud and an awareness of the possibility of fraud related to government contracts.
Fraud Awareness/SIC	Define fraud. Explain the three conditions necessary for fraud, and identify fraud laws related to Government contracting.
Fraud Awareness/SIC	Understand fraud auditing standards.
Fraud Awareness/SIC	Identify and explain the relationship of the yellow book and AICPA standards for consideration of fraud.
Fraud Awareness/SIC	Understand the auditor's consideration of fraud.
Fraud Awareness/SIC	Locate and describe the CAM policies and procedures for the auditor's consideration of fraud.
Fraud Awareness/SIC	Define a fraud indicator and identify the sources of fraud indicators and fraud.
Fraud Awareness/SIC	Understand DCAA procedures for referring suspected irregularities.
Fraud Awareness/SIC	Identify and define referral and reporting of suspected irregular conduct. Identify important elements to consider in completing a DCAA Form 2000.

No.1325.00.01, Internal Control Systems: Planning

Competency Area	Knowledge & Skills
Audit Planning	Plan and Conduct an Entrance Conference
Internal Control Reviews (ICRs)	Determine Audit Steps Based On Risk
Internal Control Reviews (ICRs)	Assess Components of Internal Controls

No.1326.00.00, Internal Control Systems: Writing the Audit Report

Competency Area	Knowledge & Skills
Audit Report Writing	The auditor will be able to identify the key elements of an effective internal control audit report.
Audit Report Writing	identify the appropriate report format and contents.
Audit Report Writing	differentiate between good and bad condition and recommendation statements.
Audit Report Writing	write an effective condition and recommendation statement.
Audit Report Writing	define when to write a flash report.
Audit Report Writing	demonstrate how to write a flash report.
Audit Report Writing	state the importance of writing good reports.

No.1338.00.00, Internal Control Systems: Compensation

Competency Area	Knowledge & Skills
Compensation Systems	Assess control risk to determine the degree of reliance that can be placed on the contractor's internal controls as a basis for planning the scope of related audits.
Compensation Systems	Explain the inherent risk associated with the compensation systems and why it is of concern when addressing contract cost.
Compensation Systems	Identify the stakeholders concerned with the performance of a contractor's systems
Compensation Systems	Identify the procedural processes involved with the integrity of any system
Compensation Systems	Identify the characteristics that must be included in each procedural process
Compensation Systems	Ensure that the contractor's compensation system results in reasonable and allowable compensation.
Compensation Systems	Evaluate the situation impacting compensation, using the information currently available
Compensation Systems	Determine the next steps required to finalize your assessment of the contractor's system
Compensation Systems	Identify the factors necessary to determine the reasonableness of independent elements that make up the total compensation package
Compensation Systems	Determine when an independent review of compensation reasonableness is required.
Compensation Systems	Identify the elements of the total compensation package
Compensation Systems	Identify the job and pay structure normally encountered when reviewing compensation systems
Compensation Systems	Apply comparison data for external equity for evaluating compensation elements
Compensation Systems	Analyze pay relationships within jobs or skills within an organization
Compensation Systems	Assess control risk to determine the degree of reliance that can be placed on the contractor's internal controls as a basis for planning the scope of related audits.
Compensation Systems	Assemble the appropriate data and material during your preliminary audit effort
Compensation Systems	Assess the contractor's Control Activities, utilizing DCAA's Internal Control Matrix
Compensation Systems	Identify the audit procedures in the Internal Control Matrix that will be required to ensure the control activities are operating effectively to meet management's control objectives.

Compensation Systems	Review executive compensation for allowability and reasonableness.
Compensation Systems	Explain the inherent risk associated with the executive compensation and why it is of concern when addressing contract cost
Compensation Systems	Evaluate the situation impacting executive compensation as you design your audit approach
Compensation Systems	Identify high risk employees
Compensation Systems	Identify indicators of cost that potentially exceed the constraints for allowability against government contracts
Compensation Systems	Identify the factors necessary to determine the reasonableness of the independent components of the total executive compensation package
Compensation Systems	Ensure that the contractor's compensation system results in reasonable and allowable compensation.
Compensation Systems	compute unreasonable & unallowable cost
Compensation Systems	prepare a table to compute & present these costs in an audit report
Compensation Systems	determine what represents cost avoidance and cost questioned, and where these amounts are reported in DMIS (the five digit Activity Code)

No.1570.01.00, CAS - Administration and Coverage

Competency Area	Knowledge & Skills
CAS	Discuss the basics of Cost Accounting Standards.
CAS	Discuss cost allocation techniques on government contracts.
CAS	Describe a cost accounting practice.
CAS	Identify reasons for development of Cost Accounting Standards.
CAS	Discuss impact of changing technology on need for uniform and consistent accounting practices.
CAS	State outcome of Public Law 100-679.
CAS	Identify the fundamental requirements of Public Laws 91-379 and 100-679.
CAS	Describe the format common to all cost accounting standards.
CAS	Discuss accomplishments of original Cost Accounting Standards Board.
CAS	Identify authority for granting CAS waivers.
CAS	Determine applicable CAS coverage based on contract award criteria.
CAS	Identify CAS Disclosure Statement requirements.
CAS	Describe DCAA's role in conducting CAS audits.
CAS	Define basic CAS terms.
CAS	Identify the primary objectives of Cost Accounting Standards.
CAS	Define a cost accounting practice.
CAS	Define cost allocation terms.
CAS	Recognize various levels of cost allocation.
CAS	Identify authoritative support for CAS and FAR.
CAS	Discuss the relationship between Generally Accepted Accounting Principles (GAAP) and Cost Accounting Standards (CAS).
CAS	Identify basic GAAP principles.
CAS	Relate CAS to basic GAAP principles.
CAS	Discuss Government involvement in regulating contract cost accounting.
CAS	State outcome of Public Law 91-379.
CAS	Discuss legal requirements and common formats for cost accounting standards.
CAS	List the steps in developing or revising a cost accounting

	standard.
CAS	Discuss key historical activities carried out by the Cost Accounting Standards Board.
CAS	Discuss dissolution of original CASB and impact on Cost Accounting Standards.
CAS	Discuss actions taken by DoD to administer CAS during CASB's absence and events leading to re-establishment of the CASB.
CAS	Discuss accomplishments of re-established CASB.
CAS	Identify CAS applicability exemptions.
CAS	Identify contracts subject to CAS coverage.
CAS	List CAS applicability exemptions.
CAS	Identify level of CAS coverage.
CAS	Discuss CAS contract clauses.
CAS	Define CAS Effective Dates.
CAS	Define CAS Applicability Dates.
CAS	Identify the timing of applicability for the various cost accounting standards.
CAS	Identify the basic CAS audit functions.
CAS	Identify reporting requirements for CAS noncompliances.
CAS	List criteria for determining materiality regarding CAS noncompliances.
CAS	Differentiate between Cost Accounting Standards and Federal Acquisition Regulations.
CAS	Differentiate between cost allowability and allocability.
CAS	Differentiate between accounting concepts and procurement concepts.
CAS	Differentiate between full and moderate CAS coverage.
CAS	Differentiate between CAS effective and applicable dates.

No.1571.01.00, CAS 401, 402, and 405

Competency Area	Knowledge & Skills
CAS	Describe the basic terminology used in CAS 401.
CAS	Describe the basic terminology used in CAS 402.
CAS	Describe the basic terminology of CAS 405.
CAS	Describe the fundamental requirement of CAS 405 with respect to expressly unallowable costs and distinguish expressly unallowable costs from other unallowable costs.
CAS	Identify directly associated costs and determine if they warrant identification and exclusion under the provisions of CAS 405.
CAS	Describe the composition of homogeneous costs in relation to CAS 401.
CAS	Define the purpose and terminology of CAS 401.
CAS	State the purpose of CAS 401, Consistency in Estimating, Accumulating, and Reporting Costs.
CAS	Describe the fundamental requirements of CAS 401.
CAS	Discuss how homogeneous costs should be grouped.
CAS	Discuss the level of detail required in accumulating and estimating costs.
CAS	Discuss specific cost areas requiring consistent cost estimation, accumulation, and reporting.
CAS	Relate the provisions of CAS 401 to specific audit situations making a determination as to whether or not a specific practice, in a given set of circumstances, complies with the standard.
CAS	Define the purpose and terminology of CAS 402.
CAS	State the purpose of CAS 402, Consistency in Allocating Costs Incurred for the Same Purpose.
CAS	State the fundamental requirements of CAS 402 and its applicability.
CAS	Define double counting as it relates to CAS 402.
CAS	Explain the concept of double counting.
CAS	Cite two acceptable CAS 402 alternatives to avoid double counting.
CAS	Discuss the impact of CAS 402 on proposal audits.
CAS	Explain how CAS 402 applies to an evaluation of a proposal review.
CAS	Determine appropriate steps to correct a CAS 402 inconsistency.

CAS	Describe the intent of Interpretation No. 1 of CAS 402 regarding Bid and Proposal Costs.
CAS	Apply Interpretation No. 1 of CAS 402 to given audit situations.
CAS	Define Interpretation No. 1 of CAS 402.
CAS	Define the purpose and terminology of CAS 405.
CAS	State the purpose of CAS 405, Accounting for Unallowable Costs.
CAS	Identify Other Unallowable costs as related to CAS 405.
CAS	Determine accounting treatment of unallowable costs.
CAS	Determine the accounting treatment of expressly unallowable and directly associated unallowable costs.
CAS	Identify whether a contractor's practice is in compliance with CAS 405 under given situations.
CAS Compliance	Identify unallowable and directly associated costs in accordance with CAS 405.
CAS Compliance	Describe the fundamental requirement of CAS 405 with respect to expressly unallowable costs and distinguish expressly unallowable costs from other unallowable costs.

No.1572.01.01, CAS 403, 410, 418 and 420

Competency Area	Knowledge & Skills
CAS Compliance	Define home office, types of expenses, and directly allocated expenses.
CAS Compliance	Describe the meaning of homogeneous as it relates to indirect cost pools.
CAS Compliance	State the purpose and applicability of CAS 403
CAS Compliance	Determine the elements of a G&A base.
CAS Compliance	Describe CAS 403 requirements for home office expenses.
CAS Compliance	Identify CAS 418 criteria for the selection of an allocation base where indirect cost pools contain a material amount of costs of management or supervision of direct labor or direct material related activities.
CAS Compliance	Identify CAS 403 techniques for allocating costs of centralized service functions and staff management to either the segments or a residual expense pool.
CAS Compliance	Identify CAS 403 requirements for grouped home office expenses.
CAS Compliance	Identify CAS 403 methods for allocation of home office residual expenses.
CAS Compliance	Identify CAS 410 requirements for using a special allocation of G&A.
CAS Compliance	Describe CAS 403 criteria allowing for special allocation of residual expenses from the home office in lieu of the amount which would be received under normal allocation procedures.
CAS Compliance	Determine the elements of a G&A pool under the provisions of CAS 410.
CAS Compliance	Determine the proper method for allocating the G&A expense pool when items are produced or worked on for stock or product inventory in a given cost accounting period.
CAS Compliance	Identify CAS 410 requirements for selecting an appropriate G&A allocation base.
CAS Compliance	Explain CAS 420 requirements for allocation of home office IR&D/B&P costs to segments.
CAS Compliance	Identify CAS 418 criteria for the selection of an allocation base where indirect cost pools do not contain a material amount of costs of management or supervision of direct labor or direct material related activities.
CAS Compliance	Explain the basic requirements of CAS 420.
CAS Compliance	Describe CAS 420 requirements for accumulating and allocating IR&D/B&P costs.

CAS Compliance	Determine the proper accounting treatment for IR&D/B&P costs which benefit more than one segment.
CAS Compliance	State the purpose and applicability of CAS 418
CAS Compliance	Determine the proper treatment for home office expenses received by a segment.
CAS Compliance	State the CAS 403 definition of home office
CAS Compliance	List the three types of home office expenses under the provisions of CAS 403
CAS Compliance	Determine which types of costs should be directly allocated to segments
CAS Compliance	Describe CAS 403 requirements for proper grouping of home office expenses
CAS Compliance	Identify CAS 403 requirements for allocating line management costs, central payments and accruals, and other grouped home office expenses to either the segments or a residual expense pool
CAS Compliance	Identify two CAS 403 methods for allocation of home office residual expenses
CAS Compliance	State the purpose and applicability of CAS 410
CAS Compliance	Determine if an expense is properly classified as G&A under the provisions of CAS 410
CAS Compliance	Determine which cost elements belong in the G&A base, depending on the base selected
CAS Compliance	Identify CAS 410 requirements for using a special allocation of G&A to final cost objectives that receive benefits significantly different from the benefits accruing to other final cost objectives
CAS Compliance	Identify CAS 418 criteria for classifying costs as either direct or indirect
CAS Compliance	Describe the meaning of homogeneous as it relates to indirect cost pools
CAS Compliance	Recognize CAS 418 criteria for the selection of an allocation base where indirect cost pools contain a material amount of costs of management or supervision of direct labor or direct material related activities
CAS Compliance	Identify CAS 418 guidelines for use of a special allocation of indirect costs
CAS Compliance	Describe CAS 418 requirements for use of pre-established indirect rates and other indirect cost pool issues
CAS Compliance	Describe CAS 420 requirements for allocation of home office IR&D/B&P costs to segments
CAS Compliance	State the purpose and applicability of CAS 420.
CAS Compliance	Define basic CAS 420 terms.

Compensation Systems

Recognize CAS 418 criteria for the selection of an allocation base where indirect cost pools do not contain a material amount of costs of management or supervision of direct labor or direct material related activities

No.1573.01.01, CAS 404 and 409

Competency Area	Knowledge & Skills
CAS	Describe the CAS 404 requirements for capitalization of tangible capital assets.
CAS	Describe the CAS 409 requirements for determining the depreciable cost of tangible capital assets. (Lesson 8)
CAS	Describe CAS 409 requirements for selecting the method of depreciation used to assign the depreciable cost of tangible capital assets to cost accounting periods. (Lesson 10)
CAS	Describe CAS 409 requirements relating to assignment of gains and losses recognized upon disposition of a tangible capital asset. (Lesson 11)
CAS	Describe basic CAS 409 requirements related to: assets ready to use; depreciable spare parts; consistent treatment; changed estimates; and assets acquired prior to compliance. (Lesson 12)
CAS	Discuss CAS 409 requirements related to: direct charging; organizational units; assigning gains or losses; and effective dates and exemptions. (Lesson 13)
CAS	Determine CAS 404 requirements for capitalization of the acquisition costs of tangible capital assets acquired by purchase. (Lesson 1)
CAS	Describe CAS 404 requirements for capitalization of tangible capital assets acquired through donations. (Lesson 2)
CAS	Determine CAS 404 requirements for capitalization of tangible capital assets acquired through business combinations. (Lesson 3)
CAS	Determine CAS 404 requirements for capitalization of contractor constructed tangible capital assets. (Lesson 4)
CAS	Recall the minimum criteria for capitalization prescribed by CAS 404. (Lesson 5)
CAS	Describe CAS 404 criteria relating to asset accountability units. (Lesson 6)
CAS	Describe CAS 404 requirements for capitalization of original complements of low cost equipment and betterments and improvements. (Lesson 7)
CAS	Describe the CAS 409 requirements for depreciation of tangible capital assets.
CAS	Recall CAS 409 requirements for estimating the service life of a tangible capital asset. (Lesson 9)

No.1574.01.01, CAS 414 and 417

Competency Area	Knowledge & Skills
CAS	Define basic CAS 414 terms
CAS Compliance	Apply the concepts of CAS 414
CAS Compliance	State the purpose of CAS 414
CAS Compliance	Describe the components of Form CASB-CMF
CAS Compliance	Apply the concepts of CAS 414
CAS Compliance	Understand the CASB-CMF Form
CAS Compliance	Understand the CASB-CMF Form
CAS Compliance	Apply the concepts of CAS 414
CAS Compliance	Apply the concepts of CAS 414
CAS Compliance	Apply the concepts of CAS 417
CAS Compliance	Apply the concepts of CAS 414
CAS Compliance	Apply the concepts of CAS 417
CAS Compliance	Calculate cost of money rates in accordance with CAS 414 and applicable guidance
CAS Compliance	Determine how these rates are used to complete Form CASB-CMF
CAS Compliance	State what types of costs are included in columns 2 through 4 of Form CASB-CMF
CAS Compliance	Demonstrate how to compute the net book value for each of these costs
CAS Compliance	Explain the distinction between distributed and undistributed costs
CAS Compliance	Complete columns 5, 6, and 7 of Form CASB-CMF
CAS Compliance	Demonstrate how to allocate facilities capital cost of money to individual contracts in an incurred cost audit
CAS Compliance	Demonstrate how to calculate facilities capital cost of money with regard to contract price proposals
CAS Compliance	State the purpose and fundamental requirement of CAS 417
CAS Compliance	Determine effective and applicability dates
CAS Compliance	Identify which costs are included in the capitalized amount of self-constructed assets under CAS 417
CAS Compliance	Describe the method that can be used by contractors to account for CAS 417
CAS Compliance	Describe the method by which contractors receive payment for CAS 417 Cost of Money

CAS Compliance	Determine the representative investment amount for use in computing cost of money relative to capital assets under construction
CAS Compliance	Calculate the cost of money that should be included in the construction-in-progress (CIP) account
CAS Compliance	Describe CAS 417 requirements for determining construction costs where construction of the asset was interrupted
CAS Compliance	Recall DCAA guidance for determining the cost of preparing land for its intended use and installation costs relative to purchased assets

No.1575.01.00, CAS 406 - Cost Accounting Period

Competency Area	Knowledge & Skills
CAS	List CAS 406 requirements that allow for use of a mutually agreeable annual period other than the contractor's fiscal year as the cost accounting period.
CAS	State the fundamental requirements of CAS 406 (Cost Accounting Period).
CAS	Discuss the requirements for the correct selection of a Cost Accounting Period using the criteria described in CAS 406.
CAS	State why the fiscal year is considered the most appropriate cost accounting period for costing government contracts.
CAS	Determine how to choose a cost accounting period when an indirect function exists for only a partial year.
CAS	Discuss the CAS 406 criteria for using an allocation base calculated on a period other than the contractor's fiscal year.
CAS	Determine how to choose an appropriate cost accounting period when the contractor changes its fiscal year.
CAS	Describe CAS 406 criteria for using estimated indirect expense rates.
CAS	Discuss why CAS 406 was established, the purpose, the applicability, and basic terminology.
CAS	Discuss the before/after history of CAS 406, different periods, other exceptions, and complete a few case studies to reinforce the students understanding.
CAS	Discuss partial year cost accounting periods and complete a few case studies to reinforce the student's understating.
CAS	Discuss Transitional Periods and complete a few case studies to reinforce the student's understating.
CAS	Discuss Cost Accounting Period Change Criteria and complete a few case studies to reinforce the student's understating.
CAS	Describe the conditions under which the contracting parties may agree to use a period other than the contractor's fiscal year to allocate indirect costs.
CAS	Discuss, Indirect Cost Settlements, Estimating Indirect Expense Rates, Accounting for Variances Between Estimated Costs and Actuals, and complete a case study to reinforce the student's understating.
CAS	Completed Case Study Exercises that will reinforce the student's understanding with the requirements for the correct selection of a Cost Accounting Period using the criteria described in CAS 406.

No.1576.01.00, CAS 408 and 415

Competency Area	Knowledge & Skills
CAS Compliance	Identify the fundamental requirements of CAS 408
CAS Compliance	Identify the fundamental requirements of CAS 408
CAS Compliance	Identify the fundamental requirements of CAS 408
CAS Compliance	Identify the fundamental requirements of CAS 408
CAS Compliance	Identify the fundamental requirements of CAS 408
CAS Compliance	Identify the fundamental requirements of CAS 415
CAS Compliance	Identify the fundamental requirements of CAS 415
CAS Compliance	Identify the fundamental requirements of CAS 415
CAS Compliance	State the purpose of CAS 408 and describe basic terminology used in the standard
CAS Compliance	Identify the fundamental requirements of CAS 408, including the standard's effective and applicability dates
CAS Compliance	Explain how a contractor's plan or custom determines entitlement
CAS Compliance	Identify the two accounting methods permitted under CAS 408 for assignment of costs (of compensated personal absence to cost accounting periods).
CAS Compliance	State the CAS 408 criteria for determining which method of assignment to use under a given circumstance
CAS Compliance	Calculate compensated personal absence costs to be assigned to cost accounting periods using the accrual method based on CAS 408 criteria
CAS Compliance	Determine the proper adjustments to compensated personal absence costs when a new plan or custom has been adopted, or an existing plan has changed
CAS Compliance	Describe CAS 408 criteria for allocating costs of compensated personal absence to cost objectives of the period of assignment
CAS Compliance	State the purpose of CAS 415 and describe basic terminology used in the standard
CAS Compliance	Identify the fundamental requirements of CAS 415, including the standard's effective and applicability dates
CAS Compliance	List at least four of the six criteria under CAS 415 that must be met in order to permit the accrual of the cost of deferred compensation
CAS Compliance	Identify at least four types of cash plans and explain the specific criteria under CAS 415 used to measure and assign deferred compensation for awards under such cash plans

CAS Compliance	State what interest rate CAS 415 requires when calculating the present value of future benefits
CAS Compliance	Determine how to measure the cost of deferred compensation for cash awards when future services are required and when funding is irrevocable
CAS Compliance	Describe CAS 415 criteria relating to allowance for forfeitures
CAS Compliance	Identify at least three types of "other than cash" plans and explain the specific criteria under CAS 415 used to measure and assign deferred compensation for awards under such plans
CAS Compliance	List the criteria for noncompensatory stock plans not covered under CAS 415

No.1577.01.00, CAS 407 - Standard Costs for Direct Matl. & Labor

Competency Area	Knowledge & Skills
CAS Compliance	Identify the requirements of CAS 407 for the disposition of variances.
CAS Compliance	Describe the requirements in CAS 407 on the use of labor standards.
CAS Compliance	Identify the requirements of CAS 407 relative to setting and revising standards.
CAS Compliance	State the background and fundamental requirements of CAS 407.
CAS Compliance	Discuss the Purpose of CAS 407, Effective Date and Applicability, basic terminology, and some of the Fundamental Requirements.
CAS Compliance	Discuss the setting of and revising of standards and complete a few exercises to rein enforce the student's understating.
CAS Compliance	Discuss the labbor standards as identified in the CAS 407 requirenments.
CAS Compliance	Discuss Recognition of Labor/Material Variances Allocation to Final Cost Objectives and complete four exercises to rein enforce the student's understating.

No.1578.01.01, CAS 416 - Accounting for Insurance Costs

Competency Area	Knowledge & Skills
CAS	Identify the fundamental requirements of CAS 416, including the standard's effective and applicability dates. (Lesson 1)
CAS	State the purpose of CAS 416, Accounting for Insurance Costs, and describe basic terminology and requirements of the standard.
CAS	Determine insurance costs for purchased insurance plans using the criteria described in CAS 416. (Lesson 2)
CAS	Describe how to assign insurance costs to cost accounting periods in accordance with CAS 416. (Lesson 2)
CAS	Determine the cost of insurance under self-insurance programs in accordance with the criteria prescribed in CAS 416. (Lesson 3)
CAS	Identify CAS 416 requirements for the allocation of insurance costs to cost objectives. (Lesson 4)

No.1579.01.01, CAS 411 - Acct. for Acquisition Cost of Material

Competency Area	Knowledge & Skills
CAS Compliance	Explain the impact of CAS 411 on Material Requirements Planning (MRP) systems..
CAS Compliance	Identify CAS 411 requirements pertaining to unconsumed indirect material.
CAS Compliance	Explain what a material inventory record is and list the acceptable inventory costing methods under CAS 411.
CAS Compliance	Identify elements of total materials and methods to allocate.
CAS Compliance	Discuss the background of CAS 411 Accounting for Acquisition Cost of Material
CAS Compliance	Discuss the Purpose of CAS 411, Effective Date and Applicability, basic terminology, and complete an exercise to rein enforce the student's understating.
CAS Compliance	Discuss written procedures elements included in Total Material Costs and the three Allocation Methods options and complete a few exercises to rein enforce the student's understating.
CAS Compliance	Discuss Material Inventory Records, Inventory Costing Methods, and complete five exercises to rein enforce the student's understating.
CAS Compliance	Discuss the background of unconsumed indirect materials and complete an exercise to rein enforce the student's understating.
CAS Compliance	Discuss the overall MRP problems as they relate to CAS 411 and the MRP guidelines.

No.1580.01.00, CASB Disclosure Statements

Competency Area	Knowledge & Skills
CAS Disclosure Statements	Describe the disclosure statement's purpose.
CAS Disclosure Statements	Identify disclosure statement filing requirements.
CAS Disclosure Statements	Describe the requirements for contractor disclosure statement submission.
CAS Disclosure Statements	Identify the elements of a disclosure statement.
CAS Disclosure Statements	Identify the types and location of information contractors provide in disclosure statements.
CAS Disclosure Statements	Discuss when an initial disclosure statement submission is required.
CAS Disclosure Statements	Discuss disclosure statement adequacy and compliance reviews.
CAS Disclosure Statements	Discuss the types of disclosure statement revisions and their impact to the contractor.
CAS Disclosure Statements	Identify the appropriate procedures for reporting the results of disclosure statement audits.
CAS Disclosure Statements	Describe the major steps in DCAA's standard disclosure statement audit program.
CAS Disclosure Statements	Discuss DCAA audit responsibility for ensuring the continuing adequacy of the disclosure statement.
CAS Disclosure Statements	Identify the reasons for contractor disclosure of its cost accounting practices.
CAS Disclosure Statements	Define disclosure statement terms.
CAS Disclosure Statements	Describe the basic disclosure statement process.
CAS Disclosure Statements	Describe the fundamentals of disclosure statement audits.
CAS Disclosure Statements	Recall the criteria for an adequate and compliant disclosure statement.
CAS Disclosure Statements	Identify the auditor's responsibilities regarding use of the disclosure statement.
CAS Disclosure Statements	Discuss DCAA audit responsibility for ensuring contractor compliance with its disclosed practices.

No.1601.00.00, FAR 31, Allowable and Unallowable Costs

Competency Area	Knowledge & Skills
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Describe the applicability of FAR 31, Contract Cost Principles and Procedures.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Discuss certain unallowable contractor costs per FAR.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Explain the Composition and Allowability of Costs.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Discuss the allowability of certain contractor costs per FAR.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Identify the types of contracts covered by the FAR 31 cost principles.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Define allowability, allocability, reasonableness, and the Composition of costs.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Identify certain contractor costs that are specifically allowable per FAR.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Identify and apply the applicable cost principles, in audits of commercial activities, pertaining to certain contractor costs that are specifically unallowable per FAR.

No.1602.00.00, Allowable Costs with Restrictions (Non-employee)

Competency Area	Knowledge & Skills
Allow., Alloc., Reason. Concepts (FAR 31.2)	Describe when patent, selling, and economic planning type costs are allowable and unallowable.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Describe when Public Relations type costs are allowable and unallowable.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Describe when Professional Service type costs are allowable and unallowable.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Describe when specific costs are allowable and unallowable for other type costs.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Describe when IR&D and B& P costs are allowable, distinguish between IR&D, B&P and M&PE.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Describe when equipment and tooling type costs are allowable and unallowable.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Describe when Insurance and Legal type costs are allowable and unallowable.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable costs relating to Public Relations, Advertising, Lobbying, and Political Activities.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable costs relating to Professional Service costys.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable costs relating to Insurance and legal costs.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable costs relating to facility, equipment, tooling and other related costs.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable costs relating to IR&D, B&P, and M&PE.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable costs relating to patent, selling, economic planning and taxes.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable costs relating to contingency, fines & penalties, mischarging, interest, and contract termination.

No.1603.00.00, Allowable Costs with Restrictions (Employee)

Competency Area	Knowledge & Skills
Allow., Alloc., Reason. Concepts (FAR 31.2)	Explain allowability concepts pertaining to Compensation and Other Labor Related; except Pensions.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Describe the allowability of pension costs and the requirement for a CIPR (Contractor Insurance/Pension Review).
Allow., Alloc., Reason. Concepts (FAR 31.2)	Describe allowable travel and relocation costs.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify costs that are not always allowable, such as, compensation for personal services, employee morale, health, welfare, food service, and dormitory costs and credits.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable pension costs and specific requirements in a CIPR review.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowability concepts pertaining to travel and relocation costs.

No.2213.00.00, Terminations: Criteria, Intro. & Gen. Audit Steps

Competency Area	Knowledge & Skills
Termination	Discuss definitions and FAR Part 49.
Termination	Define termination terminology and determine the applicability of FAR Part 49.
Termination	Discuss types and principles of terminations.
Termination	Define DCAA responsibilities, distinguish between types of terminations and identify successful settlement principles.
Termination	Identify general audit steps.
Termination	Identify planning deficiencies, and thresholds for audit; establish the audit scope and determine if the contractor has correctly accounted for the termination costs.

No.2214.00.00, Terminations: Term. Proposals & Term. Inventory

Competency Area	Knowledge & Skills
Termination	Discuss the different types of contracts and settlement proposals.
Termination	Discuss the types of terminations settlements proposals and the methods used to submit termination settlement proposals.
Termination	Discuss auditing the termination inventory.
Termination	Explain the methods of evaluating termination inventory, regardless of the basis of the termination settlement proposal.

No.2215.00.00, Terminations: Audit of Terminations Proposals

Competency Area	Knowledge & Skills
Termination	Define the termination items of cost and audit procedures related to yur audit.
Termination	Define the termination items of cost and apply the appropriate audit procedures for fixed price contracts using the inventory method.
Termination	Discuss the termination proposal performed on a total cost basis.
Termination	Define the termination items of cost and apply the appropriate audit procedures for fixed price contracts using the total cost basis.
Termination	Discuss when a cost reimbursement contract is used.
Termination	Define the terminationitems of cost and apply the appropriate audit procedures for cost reimbursable contracts.

No.2311.01.01, Defective Pricing

Competency Area	Knowledge & Skills
Defective Pricing	Determine baseline for audit using various exercises.
Defective Pricing	Analyze and calculate a price adjustment.
Defective Pricing	Discuss what contractors must do to comply with the Truth in Negotiations Act (TINA).
Defective Pricing	Explain the purpose, list the regulations and identify contracts covered by TINA.
Defective Pricing	Describe the impact of timeliness, relevant terms, related requirements and audit implications and summarize the post award progress.
Defective Pricing	Discuss the nature of postaward audits.
Defective Pricing	Describe the purpose, nature and objective of a postaward audit.
Defective Pricing	Evaluate the materiality of the defective pricing findings.
Defective Pricing	How to plan for an an effective audit.
Defective Pricing	Discuss the importance of continuous contact with the Contracting officer and obtaining the Price Negotiation Memorandum (PNM).
Defective Pricing	Identify preliminary background information and related information from other reports in the postaward audit.
Defective Pricing	Determine possible sources for the audit baseline amount.
Defective Pricing	Calculate the baseline in an exercise.
Defective Pricing	Performing underrun/overrun tests in the postaward audit.
Defective Pricing	Identify potential defective pricing data.
Defective Pricing	Perform and analyze underrun/overrun tests.
Defective Pricing	Discuss methods to audit direct labor hours and overhead rates.
Defective Pricing	Identify methods contractor's use to propose direct labor hours.
Defective Pricing	Determine how and if the data is actually defective by use of the actual knowledge concept.
Defective Pricing	Discuss methods to audit material, subcontracts, and other direct costs.
Defective Pricing	Audit postaward material cost, including parts selection and review of all purchasing documents and vendor quotes.
Defective Pricing	Determine how to use statistical sampling in postaward audits.
Defective Pricing	Determine how to audit a subcontract and analyze other direct costs.

Defective Pricing	Discuss how offsets can affect the audit.
Defective Pricing	Determine if TINA amendments can affect the treatment of offsets and if the offsets proposed by the contractor should be accepted.
Defective Pricing	Identify the "natural and probable consequence doctrine" as related to calculation of a price adjustment.
Defective Pricing	Calculate the price adjustment.
Defective Pricing	Determine the prime contract price adjustment resulting from subcontractor defective pricing.
Defective Pricing	Discuss the guidance for preparing and distributing reports on postaward audits.
Defective Pricing	Perform the necessary reporting requirements and associated follow-up to facilitate future audit planning, performance, and reporting on postaward audits of cost or pricing data.

No.2421.00.00, Equitable Adjustments and the Audit Approach

Competency Area	Knowledge & Skills
Claims	Distinguish between an equitable adjustment and delay/disruption proposal or claim
Claims	Identify the law that covers claims
Claims	List at least three FAR clauses on equitable adjustments and delay claims
Claims	Discuss the auditor's responsibilities in planning, performing, and documenting an audit of equitable adjustments
Claims	Name the four approaches to equitable adjustments
Claims	Distinguish between the four audit approaches
Claims	Identify key elements of each approach
Claims	Explain the differences between an equitable adjustment and a claim
Claims	Identify who is responsible for determining if a request is an equitable adjustment or claim or proposal
Claims	List the three criteria for determining if a request is a claim
Claims	Explain the four approaches to equitable adjustments
Claims	Identify the three segments of a delay/disruption
Claims	Define in your own words the three segments of a delay/disruption
Claims	Identify the two elements a contractor must prove to submit a valid claim
Claims	Distinguish between entitlement and quantum
Claims	List the seven elements of the audit approach
Claims	List and define the six elements of proper planning
Claims	Define what constitutes adequate evidential matter
Claims	Distinguish between entitlement and quantum
Claims	Explain the auditor's responsibilities during the audit
Equitable Adjustments	Distinguish between an equitable adjustment and delay claim.
Equitable Adjustments	Identify who is responsible for determining if a request is an equitable adjustment proposal or claim, and the criteria for determining if a request is a claim

No.3140.01.00, Contract Closeout Procedures

Competency Area	Knowledge & Skills
Contract Audit Closing Statements	Explain DCAA's policy regarding CACWS, CACS, and the preferred contract closeout method.
Contract Audit Closing Statements	Explain the purpose of a traditional CACS audit.
Contract Audit Closing Statements	Describe the Planning of the planning of the traditional audit.
Contract Audit Closing Statements	Describe DCAA's contract closeout procedures, the preferred contract closeout method, cumulative allowable cost worksheet (CACWS), and the contract audit closing statement (CACS).
Contract Audit Closing Statements	Explain the purpose of a traditional CACS audit, examine a contractor's submission for adequacy and completeness, and explain the steps involved when using one CACS for multiple contracts.
Contract Audit Closing Statements	Explain the preliminary audit steps of a CACS audit, the contract terms, the conditions, the open issues that may affect contract closeout, and why/when the use of Quick Closeout rates is appropriate.

No.8445.01.00, PWT Basics

Competency Area	Knowledge & Skills
Team Building	List the major events in the history of Total Quality Management (TQM) and Participative Work Teams (PWTs).
Team Building	Describe the content of the Strategic Plan and identify useful characteristics of the Strategic Plan
Team Building	Describe TQM and TQM Tools and Procedures
Team Building	Identify the Dynamics of Teaming
Team Building	Identify the Elements of a Team Meeting
Team Building	Describe a PWT and PWT Attributes and Expectations
Team Building	Discuss early DCAA TQM and PWT initiatives.
Team Building	Discuss DCAA's Mission Statement.
Team Building	Identify the four principles of quality.
Team Building	Identify TQM Fundamentals.
Team Building	Describe process improvement.
Team Building	Identify TQM tools and techniques.
Team Building	Identify the attributes and expectations of a FAO Audit Participative Work Team (PWT).
Team Building	Describe the expectations of Administrative PWTs and Management teams.
Team Building	Describe team building.
Team Building	Identify the 6 "Cs" of teamwork.
Team Building	Describe the team goal setting process.
Team Building	Identify the SMART concepts.
Team Building	Identify the advantages of teamwork.
Team Building	Identify the three elements of a successful meeting.
Team Building	Identify the elements for an adequate meeting agenda.
Team Building	Identify when TQM/PWT was incorporated into the Strategic Plan.
Team Building	Discuss the purpose of DCAA's Strategic Plan.
Team Building	Identify what is included in DCAA's Strategic Plan.
Team Building	Define Total Quality Management (TQM).
Team Building	Define a "team".

No.9310.01.00, Auditor Testimony in BCA Proceedings

Competency Area	Knowledge & Skills
Oral Communication	Describe the posthearing brief purpose.
Oral Communication	Introduction to Auditor Testimony with key legal terms.
Oral Communication	Identify and explain the techniques used in cross examination.
Oral Communication	Explain the role of DCAA in contract dispute cases.
Oral Communication	Explain ASBCA proceedings.
Oral Communication	Explain the role of the FAO and regional CDC in contract dispute cases.
Oral Communication	Describe the critical elements of prehearing depositions.
Oral Communication	Identify some of the techniques on testimony preparation.
Oral Communication	List some of the Do's and Don'ts for testifying and preparation for testifying.
Oral Communication	Give examples on how to create a courtroom environment.
Oral Communication	List some of the details you will need to know when testifying and appellant attorney techniques.
Oral Communication	The student will be able to define the legal terms precedent and quantum.
Oral Communication	The student will be able to list the elements of a posthearing brief.
Oral Communication	State in your own words the purpose, function, intent, and advantages of a prehearing deposition and how to prepare for a deposition.
Oral Communication	Define and discuss the responsibilities of DCAA's management personnel, the Government's legal team, and how to prepare and use your working papers.
Oral Communication	Describe how to prepare for court testimony through role-playing.
Oral Communication	Describe the ASBCA proceedings, the appeal process, and define additional key legal terms.

No.1130, Technical Indoctrination

Competency Area	Knowledge & Skills
Allow., Alloc., Reason. Concepts (FAR 31.2)	Define the terms: direct costs, indirect costs, job order costing, contract costing, direct labor costs, direct material, other direct costs, overhead costs, and G&A costs.
Allow., Alloc., Reason. Concepts (FAR 31.2)	List the four steps in allocating overhead costs to government contracts.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Define the relationship between base and pool.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Determine the appropriate base to use for allocating indirect costs to contracts.
Audit Planning	Student will be able to document and apply relevant risk assessment procedures and prepare an audit program.
Audit Planning	Describe the importance of risk assessment and its relevance to audit resources.
Audit Planning	Prepare a working paper B.
Audit Planning	Identify and apply the major considerations in assessing audit risk.
Audit Planning	Prepare an audit program tailored to fit the specific audit risk.
Audit Report Writing	List the eight major components of the DCAA audit report and determine which are mandatory.
Audit Report Writing	Identify the types of reports requiring special elements.
Audit Report Writing	Identify the required content of all sections of the DCAA audit report.
Audit Report Writing	Recognize when to use a Qualifications paragraph.
Audit Report Writing	Identify the requirements of the Audit Opinion paragraph and when to use Appendices and Supplemental Audit Reports.
Audit Report Writing	Classify items as questioned, unsupported, or unresolved cost, and know the burdening rules for each cost.
Audit Report Writing	Draft audit report exhibits and notes using information from a completed audit.
Audit Report Writing	Identify reporting requirements.
Audit Report Writing	Student will be able to correctly write a variety of DCAA audit reports.
CAM	Identify various subjects/chapters contained in CAM.
CAM	Explain the intended use of the CAM.
CAM	Explain how DCAA auditors learn about CAM changes.
CAM	Identify current open audit guidance memorandums.
CAM	Explain how DCAA employees can contribute to CAM updates.
CAM	Describe the establishment, responsibilities, and interorganizational relationship of DCAA.

CAM	Use CAM to complete a research exercise.
CAM	Student will be able to use the DCAA Contract Audit Manual (CAM) to research guidance in auditing techniques.
CAS	Describe the background of Cost Accounting Standards and discuss their need, purpose, and importance.
CAS	Student will be able to research, interpret, and apply relevant Cost Accounting Standards.
CAS	Distinguish between exempt, modified, and full CAS coverage.
CAS	Match the Cost Accounting Standards to the purpose and fundamental requirement of each standard.
CAS	Given copies of CAS 401, 402, and 405 plus scenarios of specific cost accounting practices, recognize those cost accounting practices which are in compliance or noncompliance with the requirements of the standards, and discuss in detail the basis of the opinion rendered.
DCAA & Contracting Environment	The student will be able to describe the government procurement process.
DCAA & Contracting Environment	Contrast the principal objectives of government contract cost accounting and financial accounting.
DCAA & Contracting Environment	Describe a final cost objective.
DCAA & Contracting Environment	Identify the requirements for a contractors accounting system to be adequate for costing and administering government contracts.
Estimating Systems	Identify the three most frequently used estimating methods.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Understand the background of FAR and the predecessor regulations, the significance of the FAR supplements, the importance of the FAR revision process, and the FAR relationship to contract clauses.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Student will be able to research, interpret, and apply Federal Acquisition Regulations.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	List six or more factors considered in determining whether a cost is allowable.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	List five or more factors considered in determining whether a cost is reasonable.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Provide a definition of allocability.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	List two or more credits that should be credited to the Government.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Identify requirements for accounting for unallowable costs.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Identify the costs that are expressly unallowable.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Describe cost or pricing data.
Forward Pricing Proposals	Explain proposal adequacy.

Forward Pricing Proposals	Explain the review of cost elements.
Forward Pricing Proposals	Student will be able to apply learned information from units A through G to complete a pricing proposal case study.
Forward Pricing Proposals	Identify the requirements of the preliminary evaluation.
Forward Pricing Rates	Explain Forward Pricing Rate Agreements.
Government Contracting and Acquisition Process	List the primary elements in a contracts life cycle.
Government Contracting and Acquisition Process	Contrast the types of audits which may occur during the life of negotiated contract.
Government Contracting and Acquisition Process	Explain how contracting officers use DCAA audit reports in negotiating and administering contracts.
Government Contracting and Acquisition Process	Distinguish between the duties of the ACO, PCO, and Price Analyst.
Government Contracting and Acquisition Process	List the two general methods of soliciting and awarding government contracts.
Government Contracting and Acquisition Process	List and explain the differences between the major types of contracts.
Government Contracting and Acquisition Process	Identify various contract clauses that allow DCAA to perform audits.
Government Contracting and Acquisition Process	Identify various access to records issues.
Government Contracting and Acquisition Process	List the proper procedures for dealing with contractor records that were destroyed or are not in condition for audit.
Government Contracting and Acquisition Process	Student will be able to understand Government cost accounting systems and the importance of preaward accounting system audits.
Incurred Cost Audits - Direct and Overhead	Student will be able to perform an incurred cost audit assignment.
Incurred Cost Audits - Direct and Overhead	Explain difference between CO and auditor determined final rates.
Incurred Cost Audits - Direct and Overhead	Explain auditable dollar volume and Government participation.
Incurred Cost Audits - Direct and Overhead	Describe dollar amounts for classification of contractors as major vs nonmajor.
Incurred Cost Audits - Direct and Overhead	Describe incurred cost cycle time.
Incurred Cost Audits - Direct and Overhead	Explain the CACWS.
Incurred Cost Audits - Direct and Overhead	Identify the primary features of each MAAR.
Work Paper Preparation	Student will be able to correctly develop working papers.
Work Paper Preparation	List five or more reasons why working papers are necessary.
Work Paper Preparation	List the contents of a working paper.

Work Paper Preparation	List and discuss the three basic tests that audit evidence should meet.
Work Paper Preparation	List the control procedures for electronic spreadsheets.
Work Paper Preparation	List two categories of working papers, explain the differences between them, and list items included in each category.
Work Paper Preparation	Explain DCAAs policy on electronic working papers.
Work Paper Preparation	Identify the primary features and benefits of the Audit Planning and Performance System (APPS).
Work Paper Preparation	Prepare a set of working papers that comply with DCAA guidance.
Work Paper Preparation	Recognize DCAAs standard working paper format and indexing.

No.1232, Internal Control Assessment

Competency Area	Knowledge & Skills
Audit Planning	List and define the components of audit risk the auditor considers when planning the audit.
Audit Planning	Discuss the nature, extent and timing of the tests of controls.
Audit Planning	Explain how the elements of audit risk relate to DCAA's internal control audits
Audit Report Writing	Know the types of audit reports that may be issued related to internal controls.
Audit Report Writing	Know how to prepare an audit report that provides a concise opinion as to the adequacy of the system of Internal Controls
Audit Report Writing	List examples of reportable conditions related to internal controls
Audit Report Writing	Effectively communicate the results of the internal control review to customer
CAM	Recognize the purpose of the Internal Control Matrixes and their relationship to DCAA audit programs and CAM guidance
CAM	Discuss factors that affect the timing of DCAA Internal Control structure audits.
CAM	Know CAM guidance as it relates to reliance on the work of others.
CAM	Correlate matrix information to audit programs and CAM guidance
Flowcharting	Recognize the value of flowcharting when documenting the contractors internal control structure.
Flowcharting	Create a flowchart of a timekeeping system.
GAAP/GAAS/GAGAS Knowledge	Identify primary SASs and SSAE's that relate to Internal Controls in a DCAA audit
GAAP/GAAS/GAGAS Knowledge	Describe the emphasis GAGAS places on review of internal controls
GAAP/GAAS/GAGAS Knowledge	List the 3 major requirements of SAS55 and describe the I/C elements
GAAP/GAAS/GAGAS Knowledge	Know why we need to obtain and document our understanding of the Internal Control structure
Internal Control Reviews (ICRs)	Identify the major SAS's, SSAE's, GAGAS and Sarbanes-Oxley requirements related to internal controls and how they relate to DCAA audits
Internal Control Reviews (ICRs)	Understand how to select Test of Controls and determine control risk assessment
Internal Control Reviews (ICRs)	Summarize results of tests of internal controls and determine

	the impact on the scope of future audits
Internal Control Reviews (ICRs)	Know AICPA and DCAA guidelines for assessing control risk.
Internal Control Reviews (ICRs)	Know DCAA policy on testing internal controls.
Internal Control Reviews (ICRs)	Know how tests of controls differ from tests of understanding.
Internal Control Reviews (ICRs)	Understand the Internal Control procedures as they relate to an Information System environment.
Internal Control Reviews (ICRs)	Review basic computer hardware and systems.
Internal Control Reviews (ICRs)	Review basic Information Systems software.
Internal Control Reviews (ICRs)	Know the purpose of Application Programs and items to consider during a review of these programs.
Internal Control Reviews (ICRs)	Identify the risks associated with a computerized environment.
Internal Control Reviews (ICRs)	Understand the difference between Information Systems General Controls and Application Controls.
Internal Control Reviews (ICRs)	Design and perform tests of automated internal control.
Internal Control Reviews (ICRs)	Know the purpose of ICAPS and how they are used.
Internal Control Reviews (ICRs)	Adequately document basis for control risk assessment
Internal Control Reviews (ICRs)	Adequately document the impact of the internal control review on the scope of future audits.
Internal Control Reviews (ICRs)	Describe the contractor's responsibility for audit findings
Internal Control Reviews (ICRs)	Define internal controls, limitations, responsibilities, and benefits.
Internal Control Reviews (ICRs)	Determine when to reassess previous risk assessments
Internal Control Reviews (ICRs)	Know the requirements of Sarbanes-Oxley as they apply to publicly traded companies
Internal Control Reviews (ICRs)	Discuss the 10 relevant acctg. and mgmt. systems identified by the Internal Control Task Force
Internal Control Reviews (ICRs)	Cite the three major premises in DCAA policy related to the audit of internal controls
Internal Control Reviews (ICRs)	Obtain and document understanding of system internal controls.
Internal Control Reviews (ICRs)	Discuss factors that may affect the nature and extent of procedures performed to gain an understanding.
Internal Control Reviews (ICRs)	Discuss procedures to use to gather an understanding of the internal control structure.
Internal Control Reviews (ICRs)	Discuss the extent of testing needed to obtain an understanding of the internal control structure.
Internal Control Reviews (ICRs)	discuss requirements for understanding the internal controls of Outside Service Organizations.
Internal Control Reviews (ICRs)	Know procedures to use to document the understanding of the internal control structure.
Internal Control Reviews (ICRs)	Define and identify critical internal control points.

Internal Control Reviews (ICRs)	Describe the importance of control objectives, control procedures and audit procedures included in DCAA audit matrices
Internal Controls (SAS55/APM5)	List the SAS 55 requirements, as amended by SAS 78, for considering the internal control structure during audit planning, performance, and reporting
Internal Controls (SAS55/APM5)	Describe control risk assessment procedures generally used at Non-Major contractor locations
Materiality/Risk Assessment	Recognize the requirement to assess control risk to determine substantive tests

No.1320, Intermediate Contract Auditing

Competency Area	Knowledge & Skills
Admininstration	Administration and Testing
Audit Areas	Be familiar with all the DCAA audit types and be able to recognize audit leads
Audit Areas	Recognize audit leads and appropriately prepare a lead sheet
Audit Areas	Find further training for various audit types on the CMTL
Audit Areas	State purpose and function of the DCAA audit lead sheet
CAS	Apply CAS to specific audit situations
CAS Compliance	Identify and research potential CAS noncompliances and understand the DCAA reporting process related to CAS findings
CAS Compliance	State the purpose and fundamental requirement of each CAS
CAS Disclosure Statements	Discuss disclosure statement reviews for adequacy and compliance
Contract Negotiation Support	Assist the ACO/PCO with negotiations in support of DCAA's audit findings and understand the auditor's role in IPTs
Contract Negotiation Support	Role play through a negotiation
Contract Negotiation Support	Prepare for a successful negotiation
Contract Negotiation Support	Recognize the various negotiation techniques
Contract Negotiation Support	Understand the role of negotiator versus auditor
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Understand the format of the cost accounting standards
Forward Pricing Rates	Evaluate forward pricing rates and correctly apply escalation
Forward Pricing Rates	State the purpose of a forward pricing rate review
Forward Pricing Rates	Appropriately apply escalation
Forward Pricing Rates	Define the relationship between pool and base
Forward Pricing Rates	Review elements of proposed pool and base
Forward Pricing Rates	Determine the appropriate base to use for allocating indirect costs to contracts
Forward Pricing Rates	Distinguish between direct and indirect rates
Fraud Awareness/SIC	List characteristics of an ineffective referral
Fraud Awareness/SIC	Detail the auditor's responsibility to detect fraud
Fraud Awareness/SIC	Fill out a DCAAF 2000 correctly and recognize fraud indicators
Fraud Awareness/SIC	State the purpose and function of the DCAAF 2000
Fraud Awareness/SIC	Identify fraud indicators commonly found in audits
Fraud Awareness/SIC	Define fraud

Internal Control Reviews (ICRs)	Identify the 10 internal control systems currently audited by DCAA.
Internal Control Reviews (ICRs)	Define DCAA and AICPA guidelines for assessing control risk
Internal Controls (SAS55/APM5)	Properly plan audits taking into consideration audit risk
Internal Controls (SAS55/APM5)	List the SAS 55 requirements, as amended by SAS 78, for considering the internal control structure during audit planning, performance, and reporting
Management Information Systems	Identify the various DCAA CAS report codes and their use
Management Information Systems	Discuss all DCAA audit codes including purpose of audit and potential findings
Materiality/Risk Assessment	Increase the efficiency and effectiveness of audits by properly considering the internal control structure during audit planning, performance, and reporting
Mission, Organization, etc.	Know which audit areas have Technical Specialists
Team Participation	Define IPTs and understand the auditor's role as an IPT member

No.1431, Accounting and Auditing Refresher

Competency Area	Knowledge & Skills
Acquisition Initiatives and Emerging Issues	Learn the defense procurement cycle and DCAA's expanded role.
Audit Areas	Discuss the auditor's role in commercial item pricing.
Audit Areas	Discuss the auditor's role pertaining to each of the exceptions.
Audit Areas	Understand DCAA support of Source Selection Evaluation Boards.
Audit Areas	Identify the responsibilities of DCAA auditors on integrated product teams (IPTs).
Audit Planning	Research MRDs for application to current audit assignments.
Audit Planning	Locate MRDs on the DCAA website.
Audit Planning	Summarize information from assigned MRDs and present information to other classmates.
Audit Planning	Identify the population to whom the issue applies.
Audit Planning	List the requirements to implement the MRD directives.
Auditing Standards and Procedures	Understand what the GAGAS attestation standards are and how they relate to work performed by DCAA.
Auditing Standards and Procedures	Know the similarities and differences between the AICPA Standards and the GAO Government Auditing Standards.
Auditing Standards and Procedures	Understand GAGAS Standards.
Auditing Standards and Procedures	Understand the nature of contractor attestation assertions.
Auditing Standards and Procedures	Know the GAGAS Attestation Standards.
Auditing Standards and Procedures	Be able to identify: the three types of reports issued by DCAA for attestation engagements; the three levels of assurance provided; and the report conclusions given, and whether or not an opinion is given.
Auditing Tools and Techniques	List resources available from the DCAA Internet sites.
Auditing Tools and Techniques	Know the different research resources available to DCAA auditors and how to use them effectively and efficiently.
Auditing Tools and Techniques	List the most common sources of research materials that are helpful when planning and performing an audit.
Auditing Tools and Techniques	Identify resources available from the regional offices.
Auditing Tools and Techniques	Search the internet effectively and efficiently.
Auditing Tools and	Understand the purpose and need for Market Research.

Techniques	
Auditing Tools and Techniques	Perform a simple market research case study using the internet.
CAM	List the resolution steps in the access to records process from DCCAI 7640.17 and DCAAR 5500.5 and CAM 1-504 and 10-304.4.
CAM	Discuss the impact of contractor denials of access to records.
CAM	Prepare or critique an access to records request.
CAM	Locate DCAA policy on access to records.
CAM	Discuss DCAA policy issues regarding access to electronic data.
CAM	Differentiate between denial of access to records and coordination issues.
CAM	Know the DCAA guidance for coordination of audits related to Sarbanes-Oxley with contractors audited by DCAA.
Customer Orientation	Know and be able to perform the more common financial advisory services DCAA provides.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Adequately assess if there is a denial of access to records, adequately document denial of access to records issues and prepare notifications on the access to records issues.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	List the requirements for requesting access to contractor records.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Learn the FAR definition of a commercial item.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Learn the exceptions from submitting cost or pricing data (COPD).
Fraud Awareness/SIC	Understand how Sarbanes-Oxley Requirements could be used to identify fraud indicators and be able to recognize fraud indicators.
Fraud Awareness/SIC	Define Fraud.
Fraud Awareness/SIC	Detail the auditor's responsibility to detect fraud.
Fraud Awareness/SIC	Identify fraud indicators commonly found in audits.
Fraud Awareness/SIC	Know the requirements of Sarbanes-Oxley as they apply to publicly traded companies.
Materiality/Risk Assessment	Adequately perform a risk assessment and determine an assignment budget.
Materiality/Risk Assessment	Balance inherent risk with materiality and sensitivity and apply them correctly.
Materiality/Risk Assessment	Properly utilize the risk assessment to determine an assignment budget.
Materiality/Risk Assessment	Determine materiality.
Materiality/Risk Assessment	Determine/Identify "inherent" risk.
Materiality/Risk Assessment	Identify audit steps necessary to perform a risk assessment.
Other	Be able to access websites that provide pertinent information on Sarbanes-Oxley including the Public Company Accounting Oversight

No.1541, Cost Accounting Standards

Competency Area	Knowledge & Skills
CAS	The student will learn the skills necessary to apply the allocation concepts of the cost accounting standards and FAR Part 31 in the contract auditing environment.
CAS	Identify contracts exempt from CAS coverage, contracts subject to full and modified coverage.
CAS	Determine whether a contractor must submit a Disclosure Statement.
CAS	Understand the requirements of the CAS clause and the related FAR Part 31 cost principles
CAS	Practice the procedures and techniques necessary for an adequate review of contractor data to determine compliance with CAS and FAR Part 31 cost principles.
CAS	Determine DCAA's responsibility for planning and conducting CAS compliance audits and for reporting noncompliances to the Cognizant Federal Agency Official (CFAO).
CAS	Evaluate whether or not a contractor has made a change to its cost accounting practices based on definitions and guidelines provided by the Cost Accounting Standards Board (CASB)
CAS	Understand how to calculate cost impact on Government contract costs from a change in a cost accounting practice or noncompliance correction.
CAS	Evaluate the cost impact of a cost accounting practice change or a noncompliance correction to make appropriate recommendations to the CFAO.
CAS	Determine if costs are properly classified as direct or indirect based on the criteria set forth in CAS 418 and FAR Part 31.
CAS	Understand the concepts of consistency and uniformity.
CAS	Determine whether costs are allocated in an equitable manner.
CAS	Determine whether indirect cost pools are homogeneous.
CAS	Evaluate whether costs are allocated to the cost objectives in reasonable proportion to the benefit received and causal relationship.

No.4035, Quantitative Methods Refresher

Competency Area	Knowledge & Skills
Audit Report Writing	The student will be able to identify the elements that need to be documented in the working papers and audit report.
Audit Report Writing	Explain the documentation requirements identified in CAM List elements which should be documented in the working papers List elements which should be documented in the audit report
Improvement Curve	At the end of this unit, the student will understand basic improvement curve theories and the proper application of improvement curves.
Improvement Curve	Explain the unit curve improvement curve theory Explain the cumulative average improvement curve theory Define the formula for improvement curves Identify the differences between arithmetic and Explain the basic requirements to use improvement curves log-log graph paper Perform improvement curve applications using the unit curve theory Identify the EZ-Quant programs for improvement curves using the unit curve and cumulative average theories
Improvement Curve	At the end of this unit, the student will be able to perform improvement curve applications when specialized problems exist.
Improvement Curve	Provide an overview of the problems that auditors may encounter when applying Improvement Curves Identify situations where manual adjustments to data are necessary to evaluate improvement curves. Introduce the steps that the auditor should take to overcome the problems
Improvement Curve	Introduce the steps that the auditor should take to overcome the problems Identify how to manually adjust historical data. Identify situations where the specialized EZ-Quant programs may be used to evaluate improvement curves. Perform improvement curve applications where specialized problems exist.
Regression Analysis	By the end of the course, the student will be able to apply both simple and multiple regression analysis techniques in evaluating contractor forecasted and incurred indirect rate submissions.
Regression Analysis	Understand the proper application of regression analysis (simple and multiple). Understand the EZ-Quant software. Identify common problems which occur in the field when regression analysis techniques are applied.
Statistical Sampling	The student will be able to identify and appraise the critical elements of a statistical sample
Statistical Sampling	The student will be able to describe the steps required in the sample planning process.
	Differentiate between variable and attribute sampling

Statistical Sampling	Demonstrate that statistical sampling results in better coverage than non-statistical sampling Determine when statistical sampling should be used. List the procedural requirements for performing a statistical sample, stressing the sampling plan. List considerations in developing a sampling plan List the two requirements for a valid statistical sample Determine when judgment should be used in sampling
Statistical Sampling	The student will be able to select and evaluate a physical unit sample.
Statistical Sampling	Select and expand a sample using the EZ-Quant random number generator. Define and use two different types of stratification. Select a physical unit sample using the EZ-Quant selection program. Calculate a point estimate using both the ratio and difference methods Evaluate a physical unit sample using the EZ-Quant evaluation program.
Statistical Sampling	The student will be able to identify conditions requiring a dollar unit sample, and select and evaluate a dollar unit sample
Statistical Sampling	Recognize the difference between physical unit and dollar unit sampling Manually select a dollar unit sample using the systematic interval method Manually calculate the point estimate for a dollar unit sample Differentiate between audit situations requiring dollar unit sampling and those in which dollar unit sampling should not be used. Select, project, and evaluate a dollar unit sample using the EZ-Quant programs.
Statistical Sampling	Select the appropriate attribute sampling method, Determine an attribute sample size, and Evaluate attribute sample results.
Statistical Sampling	Define and calculate a mean, median, and mode; Identify and define normal and skewed distributions; Explain two tenets of the Central Limit Theorem, Define and calculate a standard deviation, Define point estimate and precision Calculate the confidence interval of a point estimate at a given confidence level Demonstrate understanding of the relationships between elements of a sample evaluation Learn how to reduce precision
Statistical Sampling	Determine the sample size for discovery and acceptance samples. Evaluate discovery and acceptance samples. Discuss sampling plan criteria and evaluation of an estimation sample. Present attribute sampling results in an audit report note.

No.4120, Statistical Sampling

Competency Area	Knowledge & Skills
Audit Planning	Know - Identify the basic elements and importance of a sampling plan
Audit Report Writing	List statistical sample elements which should be documented in the audit report.
Audit Report Writing	Present attribute sampling results in an audit report note
CAM	Know-CAM policy on stat sampling
Statistical Sampling	Differentiate between variable and attribute sampling.
Statistical Sampling	Discuss sampling plan criteria and evaluation of an estimation sample.
Statistical Sampling	Select and expand a sample using the EZ-Quant random number generator.
Statistical Sampling	Select and evaluate a physical unit sample.
Statistical Sampling	Manually select a dollar unit sample using the systematic interval method.
Statistical Sampling	Manually calculate the point estimate for a dollar unit sample.
Statistical Sampling	Differentiate between audit situations requiring dollar unit sampling and those in which dollar unit sampling should not be used.
Statistical Sampling	Identify conditions requiring a dollar unit sample, and select and evaluate a dollar unit sample.
Statistical Sampling	Explain the documentation requirements identified in CAM.
Statistical Sampling	Identify the elements that need to be documented in the working papers and audit report.
Statistical Sampling	Define and calculate a mean, median, and mode.
Statistical Sampling	Identify and define normal and skewed distributions.
Statistical Sampling	Explain two tenets of the Central Limit Theorem.
Statistical Sampling	Define and calculate a standard deviation.
Statistical Sampling	Define point estimate and precision
Statistical Sampling	Calculate the confidence interval of a point estimate at a given confidence level.
Statistical Sampling	Demonstrate understanding of the relationships between elements of a sample evaluation.
Statistical Sampling	Identify and appraise the critical elements of a statistical sample.
Statistical Sampling	Determine when statistical sampling should be used.
Statistical Sampling	List the procedural requirements for performing a statistical

	sample, stressing the sampling plan.
Statistical Sampling	List considerations in developing a sampling plan.
Statistical Sampling	List the two requirements for a valid statistical sample.
Statistical Sampling	Know - Describe the steps required in the sample planning process
Statistical Sampling	Define and use two different types of stratification
Statistical Sampling	Select a physical unit sample using the EZ-Quant selection program.
Statistical Sampling	Calculate a point estimate using both the ratio and difference method
Statistical Sampling	Evaluate a Physical Unit Sample using the EZ-Quant evaluation program
Statistical Sampling	Recognize the difference between physical unit and dollar unit sampling
Statistical Sampling	Select, project and evaluate a dollar unit sample using the EZ-Quant programs
Statistical Sampling	Select appropriate attribute sampling method, determine attribute sample size and evaluate attribute sampling results
Statistical Sampling	Identify and understand the basic terminology and characteristics of attribute sampling
Statistical Sampling	Identify the differences between discovery, acceptance and estimation sampling
Statistical Sampling	Establish sampling plan criteria for attribute sampling
Statistical Sampling	Determine sample size for discovery, acceptance and estimation sampling using the EZ-Quant programs
Statistical Sampling	Evaluate attribute sampling results using the EZ-Quant programs
Statistical Sampling	Demonstrate that stat sampling results in better coverage than non-stat sampling.
Statistical Sampling	Learn how to reduce precision.
Work Paper Preparation	List statistical sampling elements which should be documented in the working papers

No.5614, Fundamentals of Auditing Information Systems

Competency Area	Knowledge & Skills
Computer Literacy	Basic Terms and Concepts of Information Technology
EDP Billing Algorithm	Discussion of methods used to allocate IT costs to costs objectives
EDP-General Internal Controls	General Internal Control Audits
Internal Controls (SAS55/APM5)	Information Technology and Internal Controls
Internal Controls (SAS55/APM5)	Information Technology Auditing Standards and Tools
Internal Controls (SAS55/APM5)	Introduction to Auditing Information Systems
Internal Controls (SAS55/APM5)	Application (ICR Section E) Internal Control Reviews
Other CAATS	Discussion of computer assisted audit techniques to review technology based systems
Relying on the Work of Others	Reliance on the work of others
Written Communication	Reporting results of reviews. Distinguishing between a deficiency and a suggestion.

No.5651, Retrieving and Analyzing Electronic Data Using SAS

Competency Area	Knowledge & Skills
Admininstration	Admin
Audit Planning	Identify information required from contractor for data retrieval planning
Computer Literacy	Know fundamentals of EDP Applicable to data retrieval
Computer Literacy	Identify, define and utilize different data types within a record layout
Data Retrieval	Use SAS to extract/select, sort and summarize data
Data Retrieval	Use SAS to create summaries of information
Data Retrieval	Use SAS to select samples with certain logic commands
Data Retrieval	Use SAS to develop applications/routines using record layouts under specific retrieval languages
Data Retrieval	Use SAS to identify, read, analyze and work with simulated contractor EDP record layouts
Data Retrieval	Use SAS to generate simple reports
Other CAATS	Download data from contractor computer files
Problem Solving	Evaluate the outputs of SAS reports
Standards of Conduct/Ethics	Know-Describe Ethics Principles

No.5653, Computer Assisted Audit Techniques

Competency Area	Knowledge & Skills
Auditing Tools and Techniques	<ul style="list-style-type: none"> • Identify the benefits of Access • Import contractor furnished electronic files into Access • Perform various functions available in Access such as Sum, Sort and Query • Export queried data to EXCEL and or EZ-Quant for further analysis or reporting
Auditing Tools and Techniques	This module is structured to cover MS Access 2003 “how to” skills to create, gather, and analyze information faster and more effectively.
Auditing Tools and Techniques	This module is designed to cover agency guidance on scanning documents and some of the techniques to use to incorporate the information into audit reports and work papers. It is designed to help you meet the agency requirements for documentation and save you time by understanding how to scan and what to scan.
Auditing Tools and Techniques	Define CAATs
Auditing Tools and Techniques	List benefits of using CAATs in an audit
Auditing Tools and Techniques	List several types of CAATs available to DCAA auditors
Auditing Tools and Techniques	The student will be able to use these tools and techniques in analyzing data, preparing their workingpapers, and drafting audit reports. „X Excel formulas and functions „X Link data and cells within an Excel spreadsheet, workbook, and between Excel files. „X Create charts from Excel spreadsheets and include them in MS Word prepared audit reports. „X Create and evaluate contractor pivot tables and charts used in preparing proposals and incurred cost claims. „X Export EXCEL workpaper data to MS Word „X Import ACCESS data to Excel for analysis „X Use keyboard shortcuts to increase efficiency
Auditing Tools and Techniques	This unit will cover some “how to” skills to create, gather, and analyze information faster and more effectively using MS Excel.
Computer Literacy	Demonstrate icons on APPS toolbar
Computer Literacy	Demonstrate techniques on how to edit scanned documents
Computer Literacy	Demonstrate activation of MS Word View Bookmarks/Fields features and discuss importance
Computer Literacy	Demonstrate how to conduct online meetings using Netmeeting
Computer Literacy	Demonstrate use of WinZip to compress and decompress files
Computer Literacy	Demonstrate APPS backup function
Computer Literacy	Defines the agency's guidance on scanning
Computer Literacy	Identification of what information to scan and when

Other CAATS	Define a file
Other CAATS	Define file formats
Other CAATS	Define file extensions and their importance
Other CAATS	Define data codes
Other CAATS	Define the various types of data codes
Other CAATS	What is a record layout and its importance to an auditor

No.6115, Effective Report Writing -- The Audit Process

Competency Area	Knowledge & Skills
Audit Planning	Identify the relationship of the audit report to our (DCAA) Charter, Strategic Plan, and Vision Statement. Explain the audit process.
Audit Planning	Develop an audit process flowchart.
Audit Planning	Explain the importance of our audit report.
Audit Planning	Describe the benefits of planning and preparation
Audit Planning	Define factors that may impact the audit review/report; identify areas of the audit report that can be completed during the planning process; determine where an audit program could be tailored; and review a request for audit and complete an agenda sheet analyzing the request.
Audit Planning	Correlate CAM guidance and Strategic Plan information on responsiveness to the purpose of the audit report.
Audit Planning	List four types of planning sources and information that can be obtained from those sources.
Audit Planning	Analyze an agenda sheet and examine CAM guidance relating to the method of requesting technical assistance.
Audit Planning	Identify mandatory sections of every report, various other sections of our audit report, and when each section can be completed.
Audit Planning	Categorize initial audit steps, list circumstances that may impact the audit report, and complete a program note on the audit program.
Audit Planning	Review and analyze a request for audit and determine impact on audit program.
Audit Planning	Discuss reasons for a DCAA writing course.
Audit Report Writing	Apply DCAA preferred writing techniques to explanatory note preparation; identify active and passive voice; identify common writing errors and how to avoid those errors.
Audit Report Writing	Punctuate correctly; use numbers in reports correctly; and review the work of others.
Audit Report Writing	Discuss the purpose and importance of audit report quality.
Audit Report Writing	Analyze identified audit report errors.
Audit Report Writing	Describe misplaced modifiers and how misplaced modifiers impact writing.
Audit Report Writing	Explain punctuation marks and the purpose of punctuation.
Audit Report Writing	Identify correct number usage in our written reports.
Audit Report Writing	Identify common mistakes in reviewing the writing of others.

Audit Report Writing	Describe influences on DCAAs approach to report writing.
Audit Report Writing	List the characteristics of a quality audit report.
Audit Report Writing	Identify the mandatory sections of every audit report.
Audit Report Writing	Identify the appropriate components of the scope paragraph.
Audit Report Writing	Identify reasons an audit report should be qualified.
Audit Report Writing	Identify the components of the structured explanatory note.
Audit Report Writing	Determine the requirements for a Statement of Conditions and Recommendations note.
Audit Report Writing	Explain the basic structure of sentences and paragraphs.
Audit Report Writing	Select the correct opinion paragraph for a pricing proposal audit report.
Audit Report Writing	Determine what audit reports are, or are not, provided to the contractor in advance for contractor response.
Audit Report Writing	Identify commonly misused and troublesome words.
Audit Report Writing	Discuss the purpose of this course.
Audit Report Writing	Explain the importance of subject/verb agreement.
Audit Report Writing	Explain responsiveness in report writing.
Audit Report Writing	Describe editing benefits.
Audit Report Writing	Explain the fundamentals of clarity and precision.
Auditing Standards and Procedures	List the components of a working paper; interpret DCAA guidance regarding working papers; and determine if working papers: comply with Agency policy and professional standards; provide adequate documentation/cross referencing; provide support for audit report recommendations/opinion.
Auditing Standards and Procedures	Identify GAGAS standards impacting our written audit reports.
Auditing Standards and Procedures	Discuss GAGAS audit follow up requirements.
Auditing Standards and Procedures	Determine techniques DCAA could use to facilitate audit follow up requirements.
Auditing Standards and Procedures	Explain benefits associated with effective follow up.
Auditing Tools and Techniques	Identify report qualities a reviewer should expect.
CAM	Identify the major CAM requirements for a quality audit report.
DCAA & Contracting Environment	Explain customer support.
GAAP/GAAS/GAGAS Knowledge	Explain GAGAS audit follow up requirements; evaluate techniques DCAA may use to meet GAGAS follow up requirements; describe how DCAA can provide customer support; and explain the benefits of effective follow up.
Vision Statement and Strategic Plan	Identify audit report information found in our (DCAA) Charter, Strategic Plan, Vision Statement.
Work Paper Preparation	Review CAM and GAGAS Working Paper Requirements.
Work Paper Preparation	Participate in a working paper exercise.

Work Paper Preparation	Incorporate working paper guidance into the audit process.
Written Communication	Identify: active and passive voice; the benefits of active voice as well as when to use passive voice; and frozen action, redundant expressions, and how to avoid each.

No.6220, Auditor Interview and Interpersonal Reactions

Competency Area	Knowledge & Skills
Conflict Management	Develop a personal conflict management profile
Conflict Management	Identify 5 styles for managing conflict
Interpersonal Skills	Identify each auditor's primary & secondary communication style
Interpersonal Skills	Conduct/Evaluate 2 on 2 audit interview using the interpersonal skills
Interpersonal Skills	Conduct/Evaluate a 1 on 1 audit interview using interpersonal skills
Interpersonal Skills	Conduct 1 on 1 audit interview using interpersonal skills discussed
Interpersonal Skills	Identify/Discuss the importance of nonverbal behavior
Interpersonal Skills	Identify a systematic approach to preparing for an effective interview
Interpersonal Skills	Identify interpersonal challenges/communication in the audit environment
Oral Communication	Define the terms communication and interpersonal.
Oral Communication	List several interpersonal challenges found in the audit environment.
Oral Communication	Recognize the roles he or she plays in interpersonal communication.
Oral Communication	Understand the importance of effective interpersonal communication.
Oral Communication	Explain a model of communication.
Oral Communication	Identify basic interaction rules in all communication.
Oral Communication	Identify common myths about listening.
Oral Communication	Identify basic components of listening.
Oral Communication	Identify barriers to effective listening.
Oral Communication	Discuss positive and negative manipulation.
Oral Communication	Identify each auditors propensity to manipulate.
Oral Communication	Identify four communication styles.
Oral Communication	Describe positive and negative characteristics of each communication style.
Oral Communication	Identify elements for conducting an effective interview.
Oral Communication	Identify expressed and wanted behavior with respect to inclusion, control, and affection.
	Identify the level of each auditors expressed and wanted

Oral Communication	behavior of each interpersonal dimension.
Oral Communication	Identify effective and ineffective types of questions.
Oral Communication	Identify misconceptions about conflict.
Oral Communication	Identify nonverbal channels of communication.
Oral Communication	Identify common characteristics of supportive and defensive climates.
Oral Communication	Discuss the advantages of I versus You messages.
Oral Communication	Identify common mistakes in negotiations.
Oral Communication	Identify the importance of value.
Oral Communication	Explain the 'cone system' of questioning
Problem Solving	Describe the process for the constructive route to agreement
Problem Solving	Identify reasons for using constructive confrontation

No.6240, Oral Presentation Workshop

Competency Area	Knowledge & Skills
Admininstration	Administrative
Influencing/Persuading	Evaluate ability to give and receive effective feedback.
Influencing/Persuading	Know how to prepare and deliver an effective persuasive presentation.
Interpersonal Skills	Explain and apply professional nonverbal modes of communication \ Explain the importance of nonverbal communication elements
Oral Communication	Recognize methods of effectively dealing with stage fright.
Oral Communication	Present informative and persuasive presentations
Oral Communication	Effectively use common visual aids in support of an oral presentation.
Oral Communication	Prepare and deliver two persuasive presentations on an audit issue.
Oral Communication	Prepare and deliver an introductory speech.
Oral Communication	Manage the question and answer session with professionalism and confidence.
Oral Communication	Employ bridging techniques when answering tough discussion questions
Oral Communication	Use techniques to decrease stage fright
Oral Communication	Describe to your audience the assertions in your audit reports
Oral Communication	Prepare and deliver an informative speech
Oral Communication	Know the importance of introduction element to presentations.
Oral Communication	Define the terms:rate, pitch, voice volume, pause, & resonance & how to use them
Oral Communication	Determine when and why to use visual aids.
Oral Communication	Know the framework for preparing and delivering oral presenations.
Oral Communication	Discuss the importance of effective oral presentations & 'Keys'
Oral Communication	Discuss the importance of a question and answer session to oral presentation.
Oral Communication	Explain the general advice on word selection, figure of speech & language to use
Oral Communication	Define 'stage fright', recognize common symptoms.
Standards of Conduct/Ethics	Course Introduction & Administrative Items

No.6510, Instructor Workshop

Competency Area	Knowledge & Skills
Admininstration	Admin
Conflict Management	Discuss various intervention techniques
Conflict Management	Determine the type of intervention necessary
Interpersonal Skills	Give and receive effective feedback
Interpersonal Skills	List effective techniques for monitoring teams
Interpersonal Skills	Understand the importance of working effectively with teams
Interpersonal Skills	Explain the differences between monitoring and intervention
Interpersonal Skills	Understand and use basic interactive techniques to enhance learning
Interpersonal Skills	Discuss effective techniques for answering and asking questions
Interpersonal Skills	Recognize and effectively deal with problem personality types in the audience
Interpersonal Skills	Explain the basic guidelines for dealing with audience detractors
Interpersonal Skills	Discuss the principles of effective feedback
Interpersonal Skills	Describe the three basic principles of adult instruction
Interpersonal Skills	Discuss the AAIL Model of Learning
Interpersonal Skills	Explain the basic principles of motivation
Interpersonal Skills	List various techniques for creating an environment for adult learning
Interpersonal Skills	List types of questions and explain when to use each type
Oral Communication	Prepare and deliver an introductory presentation
Oral Communication	Prepare and deliver an instructional lesson on a non-work topic.
Oral Communication	Demonstrate knowledge of the effective use of visual aids
Oral Communication	Prepare and deliver an instructional lesson in the participative lecture format
Oral Communication	Explain general advice on word selection and figures of speech
Oral Communication	Explain the importance of nonverbal communication elements
Oral Communication	Demonstrate the proper use of the above elements
Oral Communication	Understand the evaluation process used in DCAI's Guest Instructor Program
Oral Communication	Discuss the Checklist for Guest Instructors

Oral Communication	Identify & Discuss various 'tips for success' for the Guest Instructor Program
Oral Communication	Determine when and why to use visual aids
Oral Communication	Effectively use common visual aids in support of a presentation
Oral Communication	Understand the impact verbal communication skills have on presentation
Oral Communication	Define the terms: rate, pitch, voice volume, pause, articulation, pronunciation, inflection, phrase terminals, emphasis, and resonance
Oral Communication	Explain ice-breaking in the instructional context
Oral Communication	Use effective attention-getting devices
Oral Communication	Discuss the critical elements of an opening
Oral Communication	Integrate appropriate nonverbal skills into presentations
Oral Communication	Identify steps for instructional preparation
Oral Communication	Know participative techniques
Oral Communication	Identify characteristics of the lecture method, discussion method, and participative method of instruction
Oral Communication	Define "stage fright" and Explain the methods of effectively dealing with stage fright
Oral Communication	List the symptoms of stage fright and the impact of these symptoms on the effectiveness of presentations
Oral Communication	Recognize that stage fright is common
Oral Communication	Select an appropriate instructional method consistent with the lesson objective and adult learning principles / Decide on the most effective delivery method
Oral Communication	List the 'Keys to Effective Oral Presentations'
Oral Communication	List the 'Keys to Effective Oral Presentations'
Oral Communication	List the components of an effective presentation
Oral Communication	Prepare and deliver two persuasive presentations on an audit issue
Oral Communication	Write and edit instructional objectives on a work-related topic
Oral Communication	Conduct two participatory presentations in which effective questions are asked, appropriate visual aids are used, and checks for attainment of objectives are planned
Standards of Conduct/Ethics	Course Introduction & Administrative Items

No.8414, DDI Leadership Skills

Competency Area	Knowledge & Skills
DCAA & Contracting Environment	Define coaching, identify opportunities to prepare others to succeed.
Improvement Curve	Distinguish between poor performance and poor work habits; Recognize role in improvement discussions; Prepare for effective improvement discussions.
Leadership	Encourage and support individuals to acknowledge and take responsibility for performance gaps or poor work habits
Leadership	Explore how these communication and relationship skills tie into the DCAA Leadership Principles
Leadership	Coach individuals and teams toward achieving successful results
Leadership	Identify ways to build trust with others in the agency; explain the impact that positive relationships can have on the agency.
Leadership	Identify performance expectations and encourage involvement
Leadership	Enhance communication to build commitment
Management Diverse Workforce	Examine the importance of skillful communication in leading effectively.
Management Diverse Workforce	Explore challenges of becoming catalyst of change/motivation to employees.
Management Diverse Workforce	Use positive reinforcement to motivate others to continually improve
Oral Communication	Learn concepts to apply: Specific and timely praise, sharing of positive feelings, redirecting energy toward the positive, and encouragement to keep up the good work
Other	Learn and practice skills that will enable them to coach others through the process of developing performance plans.

No.8562, DCAA Personnel Management Policy

Competency Area	Knowledge & Skills
Admininstration	Administrative & Testing - Course introduction, reviews, examinations
Personnel Management System	Identify the criteria for a termination decision
Personnel Management System	Establish and monitor a Performance Improvement Plan
Personnel Management System	Use the Employee Assistance Program
Personnel Management System	Explain when collective bargaining agreements supersede DCAAM 1400.1
Personnel Management System	Explain the DCAA Leadership Values and benefits of modeling these values to co-workers
Personnel Management System	Identify the supervisor's employee records responsibilities
Personnel Management System	List the components of the EEO Program
Personnel Management System	Identify an approach to effectively manage a diverse workforce
Personnel Management System	Use DCAA's emergency procedures and guidelines
Personnel Management System	Identify and apply the responsibilities of supervisors in the Ethics Program
Personnel Management System	Apply timely and appropriate recognition of employee accomplishments
Personnel Management System	Apply procedures to accomplish employee training and construct training plans
Personnel Management System	Explain DCAA's drug testing program
Personnel Management System	Apply the DCAA Performance Management System principles and objectives
Personnel Management System	Recognize and react to employee discipline situations
Personnel Management System	Describe the supervisor's role in the grievance process
Personnel Management System	Understand supervisor's labor-management responsibilities
Personnel Management System	Define the supervisor's merit promotion program responsibilities
Personnel Management System	Working knowledge of Quality of Work/Life initiatives: Telework; Fitness Subsidy; Employee Assistance Program
Personnel Management System	Describe a supervisor's probationary period responsibilities
Personnel Management System	Explain the relationship of merit system principles to the prohibited personnel practices
Personnel Management System	Describe sexual harassment prevention, reasonable accommodation requests, and discrimination complaint
Personnel Management System	Promote the employee suggestion program
	Document performance problems and provide solutions using

Personnel Management System	Federal/Agency rules, policies, and orders
Personnel Management System	Identify the supervisor's leave program responsibilities

No.8564, Administration & Mgmt. of Audits for Supervisors

Competency Area	Knowledge & Skills
Management Controls/Integrity	Describe major steps in planning process and be able to identify differences between planning for major and non-major contractors.
Management Controls/Integrity	Perform the various steps to plan Defective Pricing/Post Award assignments for the year including using the PASS to prepare a plan, set up DP assignments in DMIS and locate ACO code and DUNS ID.
Management Controls/Integrity	Identify the components of Auditable Dollar Volume (ADV), learn the sources and appropriate uses of ADV in the planning process, calculate ADV and enter ADV data into DMIS system.
Management Controls/Integrity	Identify and use information to plan incurred cost audits at non-majors and majors.
Management Controls/Integrity	Know pertinent CAS activity codes, identify which codes are contract required (Discretionary) and customer requested (Non-discretionary, and know what history and DMIS reports are used as tools for planning future CAS audits.
Management Controls/Integrity	Know the basic components of the ICAPS forms and the impact of the information on planning customer requested and contract required audits and plan for MAARs requirements.
Management Controls/Integrity	Know the differences in planning for customer requested and contract required and determine the sources of planning information for both types of audits.
Management Controls/Integrity	Know the Agency's policy on estimates to complete Carryover Assignments and how the assignment deactivation or rollover should be handled.
Management Controls/Integrity	Calculate the Across-the-Board (ATB) percentages for reimbursable assignments, describe the pool and the base for Reimbursable Add-on Rate (RAR), and use DMIS and related tools, including the Reimbursable Pamphlet, to plan reimbursable audits.
Management Controls/Integrity	Define "Operating Plan" and describe the difference between the program plan and the operating plan.
Management Controls/Integrity	Time phase the workload and monitor progress using various DMIS reports
Management Controls/Integrity	Explain the importance of EACs and demonstrate the ability to update both customer requested and contract required EACs.
Management Controls/Integrity	Utilize DMIS appendix A to calculate In Process Dollars and write-off ADV during the course of an incurred cost audit.
Management Controls/Integrity	List all the factors that affect staffing levels and perform FAO staffing calculations.
	Know the highlights of the billing process, re-calculate ATB

Management Controls/Integrity	and apply RAR, know the information to coordinate with the customer, make DMIS corrections and handle special situations.
Management Controls/Integrity	Know how to set up assignments using zero based budgeting, review the auditor's w/p B to determine if the audit has been properly scoped and budget properly set.
Management Controls/Integrity	Know the GAGAS requirements for supervisory review of audit work and critique an auditor's w/p B.
Management Controls/Integrity	Know the disposition steps to enter and revise the actual ADV, calculate questioned costs, disposition assignments and print impromptu reports to show the changes that were made.
Management Controls/Integrity	Know the difference between audit-determined and negotiated Incurred cost rates, how to calculate net savings for various contract types and learn what impromptu reports to use.

No.S1100, GAGAS/FAR Part 31

Competency Area	Knowledge & Skills
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Know the principles set out in FAR Part 31.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Discuss FAR background including: „± Predecessor Regulations „± Significance of FAR Supplements „± The FAC Revision Process „± FAR relationship to contract clauses.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	List six or more factors considered in determining whether a cost is allowable.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Provide a definition of allocability.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	List five or more factors considered in determining whether a cost is reasonable.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	List two or more credits that, if received by the contractor, should reduce the Government's costs.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Identify requirements for accounting for unallowable costs.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Identify unallowable costs identified in FAR Part 31.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Differentiate between unallowable and expressly unallowable costs.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Understand incurred cost certification; the penalty provisions of FAR Part 31, subpart 110.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Identify the Cost Principles that incorporate Specific Cost Accounting Standards.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Discuss applicability of cost principles to contracts based on award dates.
GAAP/GAAS/GAGAS Knowledge	Recognize that compliance with Generally Accepted Government Auditing Standards is an inherent part of the auditor's responsibility.
GAAP/GAAS/GAGAS Knowledge	Define the term "auditing" and learn the composition of professional auditing standards.
GAAP/GAAS/GAGAS Knowledge	Identify the types of government audits and applicable auditing standards.
GAAP/GAAS/GAGAS Knowledge	List activities or procedures that constitute DCAA compliance with the general standards of Generally Accepted Government Auditing Standards.
GAAP/GAAS/GAGAS Knowledge	Determine how CAM procedures and guidance comply with government auditing field work and reporting standards.

No.S1133, Mandatory Annual Audit Requirements (MAARs)

Competency Area	Knowledge & Skills
Internal Controls (SAS55/APM5)	List the General MAARs (1-5) and identify the audit steps necessary to complete them.
MAARS	Prepare/update internal control audit planning summary (ICAPS) MAAR 1.
MAARS	Express the objectives and purpose of MAARs 6 through 10, which are the audit requirements necessary to express an opinion on the reasonableness, allowability and allocability of costs incurred on government contracts.
MAARS	Determine the annual audit requirements necessary to express an opinion on the reasonableness, allowability, and allocability of costs incurred on Government contracts.
MAARS	Identify the relationship of MAARs to GAGAS.
MAARS	Identify the purpose of each MAARs.
MAARS	Identify changes to MAARs.
MAARS	List the basic MAARs requirements.
MAARS	List MAARs reporting considerations.
MAARS	Verify that auditable contract costs reconcile to contractor accounting records by cost element MAAR 2.
MAARS	Maintain/Update permanent files to provide an efficient and effective repository of current audit information MAAR 3.
MAARS	Reconcile tax returns and financial statements to contractor's books MAAR 4.
MAARS	Review the contractor's general ledger, trial balance and other income/accounting adjustments not reflected by the contractor in government contract costs MAAR 5.
MAARS	MAAR 6 Floor checks designed to test the reliability of employee time records.
MAARS	MAAR 7 Verification that changes to direct/indirect charging practices do not effectively shift costs among cost objectives.
MAARS	MAAR 8 Identify for further examination any labor changes that vary significantly from the prior period and/or budgetary estimates.
MAARS	MAAR 9 Test the overall integrity of labor costs records at the general ledger and cost ledger levels, and to reconcile payroll accruals and disbursements, making sure that distribution entries trace to and from the cost accumulation records.
MAARS	MAAR 10 Review adjusting journal entries and exception reports that may require further audit analysis and/or explanation.

MAARS	List the MAARs and audit processes necessary to verify Material costs on Government contracts.
MAARS	MAAR 12 Reviewing auditable type subcontracts/IWAs and/or requesting assist audit.
MAARS	MAAR 13 Making physical observations and/or inquiries in addition to verifying contract charges for purchased material and services.
MAARS	List the MAARs necessary to conduct an audit of pools and bases used to determine rates on Government contracts.
MAARS	MAAR 14 – Trace claimed pools and bases to accounting records, then verify that the activity base is complete.
MAARS	MAAR 15 – Compare indirect cost with prior year costs and budgets to determine specific areas for review and testing.
MAARS	MAAR 16 - Review selected indirect cost accounts to obtain sufficient evidence to support an opinion on the allowability, allocability and reasonableness of indirect costs.
MAARS	MAAR 18 – Review of indirect cost allocation bases for consistency with GAAP, contract terms, and CAS to verify equitable allocation to Government contracts.
MAARS	MAAR 19 – Confirm rate computations for accuracy.

No.S1503, Cost Impact Proposals

Competency Area	Knowledge & Skills
CAS Cost Impact	Apply knowledge of cost accounting practice (CAP) changes in solving individual exercises and case studies emphasizing changes in assigning, allocating and measuring cost
CAS Cost Impact	Apply knowledge of CAP changes in case studies dealing with reorganizations (internal restructuring) and determining when reorganizations constitute CAP changes requiring submission of general dollar magnitude (GDM) estimate associated with the CAP change and/or a detailed cost impact (DCI) proposal.
CAS Cost Impact	Apply knowledge of GDM requirements in evaluating various GDM scenarios dealing with unilateral CAP changes and noncompliance situations
CAS Cost Impact	Explain settlement alternatives available to the CFAO
CAS Cost Impact	Identify the CAS criteria governing accounting changes and cost impact proposals;
CAS Cost Impact	Explain the materiality of the contractor's general dollar magnitude (GDM) estimate
CAS Cost Impact	Identify the influence of various contract types on the calculation of cost impact proposals
CAS Cost Impact	Evaluate a cost accounting practice and what constitutes a change to a cost accounting practice
CAS Cost Impact	Evaluate and recommend an appropriate course of action if the contractor fails to provide a detailed cost impact (DCI) proposal,
CAS Cost Impact	Develop and present effective cost impact results in various circumstances
CAS Cost Impact	Terminal Objective: At the end of this seminar, the participant will be able to calculate or verify cost impact calculations related to cost accounting changes and noncompliances, and make appropriate recommendations to the Contracting Officer

No.S4100, Statistical Sampling Refresher

Competency Area	Knowledge & Skills
Audit Planning	Use risk and materiality considerations in determining sample size.
Audit Planning	Differentiate between audit situations requiring dollar unit sampling and those in which dollar unit sampling should not be used
Audit Planning	Describe the steps in the sample planning process.
Audit Planning	Determine when stat sampling should be used.
Audit Planning	List the procedural requirements for performing a statistical sample, stressing the sample plan.
Audit Planning	List considerations in developing a sample plan.
Audit Report Writing	Present attribute sampling results in an audit report note
Audit Report Writing	Identify the statistical sampling elements that need to be documented in the audit report and and audit workpapers
Audit Report Writing	List statistical sampling elements which should be documented in the audit report
CAM	Know-CAM policy on stat sampling
CAM	Know the statistical sampling documentation requirements identified in CAM
Computer Literacy	Skill - Select and evaluate a physical unit sample
Computer Literacy	Convert an EXCEL file to a format compatible with EZ-Quant
Statistical Sampling	Define and calculate mean, median and mode
Statistical Sampling	The student will be able to identify and appraise the critical elements of a statistical sample
Statistical Sampling	Identify and define normal and skewed distributions
Statistical Sampling	Define and use two different types of stratification
Statistical Sampling	Select a physical unit sample using the EZ-Quant selection program.
Statistical Sampling	Calculate a point estimate using both the ratio and difference method
Statistical Sampling	Evaluate a Physical Unit Sample using the EZ-Quant evaluation program
Statistical Sampling	Select and evaluate a Dollar Unit Sample
Statistical Sampling	Recognize the difference between physical unit and dollar unit sampling
Statistical Sampling	Differentiate between variable and attribute sampling
Statistical Sampling	Understand the systematic interval method for selection of

	sample items
Statistical Sampling	Select, project and evaluate a dollar unit sample using the EZ-Quant programs
Statistical Sampling	Select appropriate attribute sampling method, determine attribute sample size and evaluate attribute sampling results
Statistical Sampling	Identify and understand the basic terminology and characteristics of attribute sampling
Statistical Sampling	Identify the differences between discovery, acceptance and estimation sampling
Statistical Sampling	Establish sampling plan criteria for attribute sampling
Statistical Sampling	Determine sample size for discovery, acceptance and estimation sampling using the EZ-Quant programs
Statistical Sampling	Evaluate attribute sampling results using the EZ-Quant programs
Statistical Sampling	Demonstrate that stat sampling results in better coverage than non-stat sampling.
Statistical Sampling	Use the EZ-Quant random number generator to select sample items
Statistical Sampling	Demonstrate understanding of the relationships between elements of a sample evaluation.
Statistical Sampling	Learn how to reduce precision.
Statistical Sampling	Define and/or calculate standard deviation, precision, confidence interval, confidence level and point estimate.
Work Paper Preparation	List statistical sampling elements which should be documented in the working papers

No.S4200, Regression Analysis

Competency Area	Knowledge & Skills
Audit Planning	At the end of this unit, the student will be able to perform a simple regression analysis and evaluate simple regression results.
Audit Planning	At the end of this unit, the student will be able to perform a multiple regression analysis and evaluate multiple regression results.
Regression Analysis	Identify the requirements necessary to run multiple regression analysis.
Regression Analysis	Define the statistical measures used with multiple regression analysis.
Regression Analysis	Perform a multiple regression analysis using the EZ-Quant program and evaluate the results.
Regression Analysis	Evaluate Regression analysis applications and identify errors made during the audit.
Regression Analysis	Identify multiple regression applications.
Regression Analysis	Answer questions concerning the application and evaluation of regression analysis.
Regression Analysis	Identify simple regression applications.
Regression Analysis	Prepare a manual graph.
Regression Analysis	Identify situations where data adjustments are necessary and perform such adjustments.
Regression Analysis	Identify the elements of a good graph.
Regression Analysis	Define the terms "r" and "r ² ".
Regression Analysis	Explain the use of CAM Table E-2-1.
Regression Analysis	Perform a simple regression analysis using the E-Z-Quant program and correctly evaluate the results.

No.S4300, Improvement Curves

Competency Area	Knowledge & Skills
Improvement Curve	Understand the proper application of improvement curves.
Improvement Curve	Understand the EZ-Quant software.
Improvement Curve	Identify common problems which occur in the field when improvement curve techniques are applied.
Improvement Curve	Identify the improvement curve EZ-Quant programs.
Improvement Curve	Understand the basic concepts of improvement curves.
Improvement Curve	Identify improvement curve applications.
Improvement Curve	Evaluate simple improvement curve applications.
Improvement Curve	Evaluate improvement curve applications that require manual adjustments.
Improvement Curve	Evaluate improvement curve applications using the specialized EZ-Quant programs.
Improvement Curve	At the end of this unit, the student will be able to perform basic improvement curve applications.
Improvement Curve	Explain the unit curve improvement curve theory.
Improvement Curve	Explain the cumulative average improvement curve theory.
Improvement Curve	Define the formula for improvement curves.
Improvement Curve	Identify the differences between arithmetic and log-log graph paper.
Improvement Curve	Explain the basic requirements to use improvement curves.
Improvement Curve	Perform improvement curve applications using the curve theory.
Improvement Curve	Identify the EZ-Quant programs for improvement curves using the unit curve and cumulative average theories.
Improvement Curve	At the end of this unit, the student will be able to perform improvement curve applications when specialized problems exist.
Improvement Curve	Provide an overview of the problems that auditors may encounter when applying Improvement Curves.
Improvement Curve	Identify situations where manual adjustments to data are necessary to evaluate improvement curves.
Improvement Curve	Introduce the steps that the auditor should take to overcome the problems.
Improvement Curve	Identify how to manually adjust historical data.
Improvement Curve	Identify situations where the specialized EZ-Quant programs may be used to evaluate improvement curves.

Improvement Curve

Perform improvement curve applications where specialized problems exist.

No.S5706, COGNOS/Impromptu Reports

Competency Area	Knowledge & Skills
Leadership	Know how to use hotfiles alone, know limitations on report modifications.
Leadership	Know how to find information about standard agency reports and which software to use.
Leadership	Know how to filter, sort, group and do exercises to demonstrate knowledge on Impromptu.
Leadership	Understand cubes, hotfiles, uses of Cognos software products.
Leadership	Open PowerPlay reports, filter by team, drill to assignment detail
Leadership	Know how to use the File Transfer Protocol software, and where to find changes to standard agency reports.
Leadership	Know how to create summaries, write if statements, add columns and complete exercises uses all of these features.
Leadership	Know how to set up Impromptu, change defaults, open a catalog
Leadership	Know how to do simple operations within Impromptu, open report, move columns, format columns.
Leadership	Know how to use prompts, and conditional formatting, save a report in different formats.

No.S6000, Conflict Resolution Techniques

Competency Area	Knowledge & Skills
Conflict Management	Better understand conflict and know how to deal with it in a constructive manner.
Conflict Management	Define "conflict."
Conflict Management	Demonstrate the invalidity of common myths about conflict.
Conflict Management	Understand the five conflict management styles and how and when to use each one.
Conflict Management	Approach conflict as a process.
Conflict Management	Reduce the potential cost of conflict to you and your organization.
Conflict Management	Minimize the negative consequences of unresolved differences.
Conflict Management	Improve productivity by effectively handling conflict on and off the job.
Conflict Management	Determine your preferred conflict management style.
Conflict Management	Contribute to an open, collaborative work environment that promotes: cooperation and teamwork, joint problem solving and job satisfaction, and good working relationships.
Conflict Management	Practice using the various conflict management styles.

No.S6001, Building Trust/Valuing Differences

Competency Area	Knowledge & Skills
Interpersonal Skills	Learn to highlight the positive impact of differences and the value of building trust among team members.
Interpersonal Skills	Explore how vital trust is in the workplace.
Interpersonal Skills	Learn how you can actively take steps to build trust with others.
Interpersonal Skills	See that taking these steps every day makes your job easier and more satisfying.
Interpersonal Skills	See that when you build trust you contribute to the success of your team and your organization and to your own personal success.
Interpersonal Skills	Explore ways in which people are different.
Interpersonal Skills	How differences are valuable in the workplace.
Interpersonal Skills	Learn more about personal skills, abilities, and motivations and how they can be successfully applied.
Interpersonal Skills	Use five techniques to build trust with others in the workplace.
Interpersonal Skills	Recognize five common trust traps.

No.D1129, Auditing Forward Pricing Rates

Competency Area	Knowledge & Skills
Forward Pricing Rates	Audit indirect cost pools and bases and develop recommended forward pricing rates.
Forward Pricing Rates	Plan, perform, and report on audits (Audit Codes 21000, 27000, and 23000) of contractor forward pricing rates.
Forward Pricing Rates	Discuss the purpose of auditing forward pricing rates.
Forward Pricing Rates	Identify the benefits of a Forward Pricing Rate Agreement (FPRA) and recognize the applicable FAR and DFARS requirements.
Forward Pricing Rates	Properly plan and perform risk assessment for auditing forward pricing rates.
Forward Pricing Rates	Recognize the audit criteria for reviewing cost of money submissions.
Forward Pricing Rates	Report audit results appropriately.

No.D2100, Floorchecks

Competency Area	Knowledge & Skills
Audit Planning	Reduce substantive testing when control risk is assessed as low.
Audit Planning	Assess labor-related internal controls, including contractor awareness and ethics training programs.
Audit Report Writing	Report the results appropriately.
Auditing Standards and Procedures	Implement DCAA's policies and procedures for performing floor checks.
Auditing Standards and Procedures	Select locations and employees for the performance of floor checks.
Auditing Standards and Procedures	Use an effective summary worksheet during employee discussions.
Auditing Standards and Procedures	Perform follow-up efforts if the employee selected for inclusion in a floor check is absent.
Auditing Standards and Procedures	Reconcile floor check observations with the accounting distribution of labor charges.
MAARS	Conduct an effective and efficient floor check.
MAARS	Apply various risk considerations to determine appropriate level of labor audit (interviews versus floor checks).
MAARS	Perform MAAR 6.

No.D4100, Preparing a Statistical Sampling Plan

Competency Area	Knowledge & Skills
Statistical Sampling	Apply Risk Considerations to a Statistical Sample.
Statistical Sampling	Evaluate the universe prior to performing your sample
Statistical Sampling	Document a sampling plan
Statistical Sampling	Prepare an adequate sampling plan with risk assessment support.